

SROI Report of Dining in the Farm Project



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Executive Summary

This SROI report is to evaluate the social impact and value of “Dining in the Farm Project” during 2013 to 2016. Because of this project, many changes had happened. Love2fruit, a social enterprise was started up in 2013 to keep running this project by hosting events. Many consumers support to buy event tickets, which helped this project to be financial sustainable. Thanks to volunteers’ great help, which made these events could be operated successfully. Because of good collaboration with the local communities, young farmers, young entrepreneurs, and governments, Love2fruit could help to transform traditional agriculture industry to be agricultural services industry. The paradigm shift of “Dining in the Farm Project” had built up an eco-system, which provides business opportunities and many more non-financial value. In the last 4 years, the SROI of “Dining in the Farm Project” is 4.4, which means that, for every NT\$1 invested, NT\$4.4 of social value is created. The result proof the social value of this project. More importantly, the result also provides great insights for all of the involved stakeholders to improve the management in the future. By way of stakeholders’ engagement, in addition to the revenue increase, the most surprising and inspiring things were those outcomes of well-being, which couldn’t be measured in a traditional financial analysis. These outcomes demonstrate the social impact and social value of this project.

Introduction of SROI analysis

About this report

This report is an evaluation report, which analyzed the period from 1 January 2013 to 31 December 2016. The SROI analysis of "Dining in the farm project" measures the changes and impacts of key stakeholders in order to know the 4 years' outcomes and changes since the project had been kicked off. Thus, social, economic and cultural outcomes of the project were investigated.

About SROI analysis

In a number of ways to measure social impact and social value, the UK government department's Social Return on Investment (SROI) Guide (hereinafter referred to as the "SROI Guide") are measured in a complete six-stages approach according to seven principles and are expressed in monetary units. The SROI is one of the most widely accepted computational evaluation tools in the world, as it can describe the changes in the inputs, outputs and outcomes of public welfare, as a cost and benefit approach to the project.

In other words, by SROI we can define things that cannot be priced in the traditional, such as have more self-confidence, enhance the entrepreneurship ability to start up a company, and enhance the knowledge. There are abstract sense and well-being which cannot be bought and sold.

On the other hand, the SROI takes into account the stakeholders involved in the project, measuring the value of material interests of the stakeholders. The SROI not only takes into account the economic remuneration, but also eliminate inequity through stakeholders' engagement. Thus the analysis can be more complete and objective.

Because of the above mentioned reasons, the analysis structure adopted in this report is based on "A Guide to Social Return on Investment" published by the official UK in 2009.

6 stages

This analysis follows the six-stages:

- 1) Establishing scope and identifying key stakeholders
- 2) Mapping outcomes
- 3) Evidencing outcomes and giving them a value
- 4) Establishing impact
- 5) Calculating the SROI
- 6) Reporting, using and embedding

7 principles

The 7 principles are underpinned in the whole SROI analysis:

- 1) Involve stakeholders
- 2) Understand what changes
- 3) Value the things that matter
- 4) Only include what is material
- 5) Do not over-claim
- 6) Be transparent
- 7) Verify the result

Stage 1. Establishing scope and identifying stakeholders

Overview of “Dining in the Farm Project” (DITFP)

Transformation of Taiwan agriculture

The activation and promotion of rural service industry is mainly Taiwan agriculture official policy. However, the transformation of traditional agriculture to the "rural service industry" is a new concept including food, environment, culture, aesthetics, and education. The transformation is a big challenge to the traditional farmers.

The startup of “Dining in the Farm Project” by Love2fruit

Starting from the summer of 2012, two founders, Cole Liao and Alex Zheng, successfully launched “Dining in the Farm project” (hereinafter referred to as the “DITFP”) through a Crowdfunding website “FlyingV”, and then started up this social enterprise “Love2fruit” (hereinafter referred to as the "we") to keep running “Dining in the Farm Project”.

Purpose of DITFP

We were not only trying to solve a single agricultural problem, but also tried to enhance the value of people living in Taiwan in response to the national agricultural policy. Our actions prove that Taiwanese countryside is a place full of culture, enthusiasm, and innovation. Let the countryside of Taiwan be a place that is full of possibilities and even the coolest place in the world.

The project is to let consumers to eat meals in the middle of all kinds of farms in the countryside and to experience local culture with

farmers. In response to the official rural regeneration policy and rural service industry policy, we brought in DITFP new agricultural service business model to increase entrepreneurs and income for young farmers and local communities.

New business model of DITFP

To increase the efficiency of land utilization and increase farmers' additional income, we rent farmlands in the spare time to hold various creative events around Taiwan. For the customers, we provide dining services and experiencing tours. For the manpower, we collaborate with volunteers (such as chefs, artists, curators, educators, musicians, and event planners), farmers, local communities, and governments and provide training for our new business model.

Operating programs of DITFP

DITFP consists of four key operating programs:

1. Design and execute "Dining in the farm" events at rural areas and farms for consumers to visit countryside in Taiwan
2. Offer training programs for participants - "Classes in the Farm"
 - a. We give opportunities to volunteers to experience agriculture traveling and have fun of working holiday.
 - b. We pay travel allowance, meals, and accommodations to volunteers.
3. Conduct entrepreneurship training for young people, who are interested in live in countryside
 - a. We invited young talents who are interested in starting up a new business in rural area.
 - b. We train them by holding events in different villages. We offer business consulting, fund raising, and outsourcing for startup.

4. Support local communities and farmers to establish “Office in the Farm”
 - a. We support local communities and farmers to create new service items at their hometown or farms.
 - b. We paradigm shift our creative business model into their daily local operation.
 - c. We offer business consulting, fund raising, and outsourcing for startup.
 - d. We directly sale their products and offer the sales channel to increase income.

Operating process of DITFP

DITFP provides agriculture experiencing events in the weekend or public holiday. Our operating processes includes:

1. Create new events. We look for young farmers or local communities to host events together. Design the content, sell tickets to consumers, and prepare the stuff for the events.
2. Invite volunteers and young entrepreneurs to join the events. We invite volunteers to join this event. It is a “Learning by doing” training program for 2 days (48 hours). We train and inspire them to use their creativity to develop tourist routes, agri-food education services, local recipes, and sales products. We hope they can become entrepreneurs and independently run our new business model and become an expert in the near future.
3. Cultivate young entrepreneurs as our suppliers
4. We took every farmland and local community as our branch site to support our success. Therefore, we hope to cultivate young entrepreneurs to build up their own team and run their unique business model successfully.
5. Build up supply chain with young entrepreneurs. After these young entrepreneurs can independently run the business, we sign agreements with them to let them be our suppliers.
6. Keep on traveling and create all kinds of possibilities. To promote the rural service industry and transform Taiwan’s agriculture services, we need to keep on traveling and create all kinds of possibilities. It is full of challenges and funs. Definitely, we enjoy it very much, because it is the homeland that we love.

Objectives of this SROI analysis

From 2013 to 2016, four years have been passed. We are asking ourselves whether we achieve the desired goals. Where are we now? What are we going to do? Do we create a sustainable business model? Do we really help other people to replicate or implement our creative business model in a rural area? What kind of changes that we have brought to the stakeholder? What is our impact and value? Are we in the right track? In order to know the answers, we decide to use an internationally recognized approach – The social return on investment (SROI) to examine the results and respond to these questions so that we can prove our value and improve our project management in the future.

Identifying stakeholders

SROI is a stakeholder informed methodology that involves engaging closely with stakeholders to identify and understand the changes created through a program or activity. Thus, we have to clearly define the stakeholder groups before measuring the change and value.

Methods for involving stakeholders

We conducted the following 4 steps to involve and define stakeholder groups.

Step 1. Workshop

Step 2. Field interview

Step 3. Questionnaire

Step 4. Phone confirmation

Step 1. Workshop

Before we kicked off our SROI analysis, we had no idea of who have changes and who are our stakeholders. Thus, we held workshops

respectively with volunteers, local communities, young farmers, young entrepreneurs, and government officers to communicate with them for our purpose and introduce the SROI concept. We tried to identify who are the key stakeholders with changes. We further asked them to tell us the intended and unintended changes to them (as listed below). Some of the findings were very surprising and exciting to us. After our discussion, we categorized the changes in terms of quantify and well-being. We also briefly explained the concept of financial proxy for the well-being. Finally we invited them to participate in our SROI analysis.

Step 2. Field interview

The purpose of field interview is to understand the investment and change of stakeholders groups, and further decide to include or exclude the analysis of the project. We randomly selected interviewees from our database for field interview. After the field interview, we knew which groups might have change.

Key findings after workshop and field interview

Intended changes

- Young farmers and local communities were able to generate more revenue and got advertising effectiveness
- Young entrepreneurs got good chances of learning by doing and finding their best business model through participating in DITFP, which helped them to reduce entrepreneur risk.
- Over 10 volunteers became young entrepreneurs. Based on materiality principle, we only invited 5 young entrepreneurs who continually keep collaborating with DITFP to participate in our SROI analysis.
- Government officers gave us positive feedback and would be willing to collaborate with Love2fruit.

Unintended changes

- Volunteers got married. Two volunteers had fallen in love and then got married. To be honest, we don't know whether it is good or bad eventually. It is good to know that they are so far so good. We sincerely wish them to have happiness and want to say

good luck to them. It's a dramatic change for two people's life. Since it is just an unusual case, which can't be applied to all. Thus, we excluded this change from our SROI analysis.

- Volunteers successfully graduated from university because of writing their thesis on the topic of DITFP. Congratulations to them! Because there might be many factors contributing to their graduations. Based on the principle of "Materiality" and "Do not over claim", we exclude this change from our SROI analysis.
- Local community increased revenue and reputation: Because DITFP got high visibilities of media exposures by a well-known Hong Kong media group, Hong Kong consumers increase to purchase agricultural products of Zheng-Tou-Shan Leisure Agriculture District. Due to the collaboration with DITFP, Zheng-Tou-Shan Leisure Agriculture District was ranked by the government assessment from C in 2014 to A in 2015. The most honorable thing is that Zheng-Tou-Shan Leisure Agriculture District was ranked in A+ with the highest score in 2016. Since these changes are encouraging, we included in our SROI analysis.

Deciding which stakeholder groups should be included and excluded

Inclusion

Based on the two steps of workshop and field interview, stakeholders are included in our SROI analysis if they experienced material changes as a result of DITFP events during 2013 to 2016.

To deciding which stakeholder groups should be included or excluded, the rationales and number of participants of DITFP are listed in Table 1.1 and Table 1.2.

Table 1.1 Inclusion of stakeholder groups in the SROI analysis

1. Love2fruit	Thanks to the success of DITFP, Love2fruit was established as a startup social enterprise in Taiwan. Love2fruit is the largest beneficiary in terms of revenue growth, branding and reputation.
2. Volunteers	<p>This group has the largest amount of people and has the most significant inputs and changes. We categorize volunteers into three types according to their intentions:</p> <ul style="list-style-type: none"> 1) Volunteer for working holiday 2) Volunteer for entrepreneurship 3) Volunteer for rural service industry
3. Local communities	<p>DITFP has collaborated with the following local communities for the following events:</p> <ul style="list-style-type: none"> 3a. Zheng-Tou-Shan Leisure Agriculture District - Wild Dining Party 3b. Jiang-Shan Community - Old House Projector Festival <p>The biggest change is that DITFP enabled community cadres to enhance knowledge to drive the community transformation to provide financial sustainable agriculture services.</p>

4. Young farmers	<p>Young farmers provide agriculture products, farmlands, and agricultural knowledge. DITFP has collaborated with the following young farmers:</p> <ul style="list-style-type: none"> 4a. Fu Tea 4b. Jiang-Shan Rice 4c. 5012 Grapefruit 4d. Wine Village 4e. Good shrimp Studio 4f. Summer Shine Fruit <p>The biggest change is to generate extra revenue in the farming spare time.</p>
5. Young entrepreneurs	<p>In order to learn how to be an entrepreneur, they participated in DITFP. No matter they were only dreamers without experience or entrepreneurs with their original business, they were keen to adopt our new business model and wanted to become our suppliers.</p> <p>The key successful young entrepreneurs includes:</p> <ul style="list-style-type: none"> 5a. Main-Tang 5b. Feeling Alive 5c. Mu-Zen-Tsao 5d. Replace 5e. Green Rice Studio
6. Government	<p>Central and local governments supporting DITFP include:</p> <ul style="list-style-type: none"> 6a. Soil and Water Conservation Bureau 6b. Wai-pu District Office 6c. Southwest Coast National Scenic Area

Exclusion

Stakeholders were excluded from the analysis if their inputs or changes were not directly associated with DITFP's activities or were not material. The decision to exclude a stakeholder group was determined through the scoping phase of the project and throughout the stakeholder consultations. The rationale for excluding stakeholder groups is outlined in Table 1.2.

Table1.2 Exclusion of stakeholder groups in the SROI analysis

Stakeholder group	Rationales
1. Consumers	<p>We have over 10,000 consumers experiencing our DITFP events.</p> <p>Consumers are those people who buy the ticket to join our DITFP events. We really thank for their supports so that we can have jobs and revenue.</p> <p>But it's difficult to understand whether they have material changes or whether their material changes are caused by DITFP or by other factors.</p> <p>Besides, we didn't have their latest contacts for stakeholder engagement.</p> <p>We will improve our CRM so that we could include them in our stakeholders' engagement in the future for improving our project management.</p>
2. Sales platform	<p>Many sales platforms helped us to sell event tickets of DITFP, e.g. FlyingV and Niceday. DITFP was one of many events in the sales platforms. DITFP did not bring a great amount of profit to the sales platform comparing to other big events. According to the materiality principle, we excluded sales platform in this SROI analysis.</p>

Step 3. Questionnaire

After the field interview, we knew the size of stakeholder groups which may have changes. In order to value what matters and what is material, we set up thresholds for each stakeholder group. The rationales are described in Table 1.3.

Table 1.3 Size of stakeholder group

Stakeholder group	Size of group	Numbers for questionnaire	Rationales
(1) Love2fruit	1	1	Love2fruit keeps running DITFP.
(2) Volunteers	223	90	We have 90 volunteers, who have contributed to our volunteering events at least 3 times, which is our threshold for this SROI analysis.
(3) Local communities	6	4	In the beginning two years, we collaborated with 2 communities. In order to be more focus and build up long-term relationship, we keep cooperation with some impactful communities and decrease the newly collaborative communities to 2 in the third year and 1 in the fourth year.
(4) Young farmers	28	12	We have helped 10 young farmers to join our events and learn our new business model.
(5) Young entrepreneurs	5	5	Every year we invite 2 to 3 new young entrepreneurs to join our projects. They are running different businesses in their farms or local communities.

(6) Government	3	3	After one year of our startup, our successful events drew government's attention. Starting from 2013, every year we got one government to support our events.
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Feedback from questionnaire respondents - No negative impact from DITFP

In order to know whether DITFP had any negative impact or not, we designed an open question in the questionnaire to ask their opinion. For example, we asked stakeholder groups whether DITFP created trash problem to local communities. They didn't give us any negative feedback. We thought the reasons might be: We didn't use disposable plates, disposable chopsticks, disposable food containers, paper cups, and disposable tableware. We encouraged chefs to use natural materials as containers, such as banana leaf plate, bamboo bowl, and bamboo folk. We asked all the event participants to recycle trash together before going home. Besides, we encourage participants to take public transportation, carpool, or ride bicycle to reduce carbon footprint. According to the saturation sampling results, we are confidence to say that the sample are not skewed. Therefore, we conclude that there is no negative impact from DITFP.

Step 4. Phone confirmation

After stakeholder groups completed the questionnaire, we confirmed the results of value with stakeholders for the output, indicators, and financial proxy by phone discussion. We further explained the impact factors of Deadweight, Attribution, Drop-off and Displacement with them to make sure they understand the meaning of each question.

Steps and numbers of stakeholder engagement

The progress in each step and the number of stakeholders are presented in Table 1.4

Table 1.4 Total numbers of stakeholder engagement

Stakeholder group	Type and numbers of engagement			
	Workshop	Field Interview	Questionnaire	Phone confirmation
Love2fruit	1	1	N/A	N/A
Volunteers	2	3	42	N/A
Local communities	1	3	3	3
Young farmers	2	3	10	10
Young entrepreneurs	1	2	5	5
Government	1	3	3	3

Theory of Change: Input → Output → Outcome

Through engaging DITFP stakeholders with the former mentioned 4 steps, we can develop an impact map or theory of change, which shows the relationship between inputs, outputs, and outcomes. It is the story of how DITFP makes difference to them. According to SROI methodology, we calculated monetary and nonmonetary inputs. By involving stakeholders in constructing the Impact Map, we

ensure the outcomes that matter and material to those whose value would be directly affected by measurement.

Stage 2. Mapping outcomes

Stakeholders' inputs

Total inputs value from stakeholders is \$15,586,005. We break down each inputs as the following:

1. Love2fruit

The capital inputs were mainly from Love2fruit, which were the sales revenue of DITFP dining tickets. To avoid double counting, among 6 stakeholder groups, we only calculated the capital inputs from Love2fruit for the cost to host DITFP events. After one year, we reduced the number of events, and spent more time to build up long term relationship and generate more revenue. The monetary inputs, outputs, and outcomes from 2013 to 2016 are listed as Table 2.1.1.

Table 2.1.1 Inputs of Love2fruit

Inputs (NT\$)	2013	2014	2015	2016	Total inputs (present value)
Capital	3,166,240	2,377,663	3,160,185	2,400,230	\$10,762,081

2. Volunteers

Volunteers participated in DITFP for many intentions. Some were for their own works. Some just loved the countryside and agriculture in Taiwan. Some tried to learn rural knowledge. Some enjoyed traveling through our events around Taiwan, which were similar to the idea of working holiday.

No matter what kind of volunteers' intentions, they all had to dedicate manpower and time. Therefore, Love2fruit paid every volunteer allowance to cover travel and living expenses for every event. In the past four years, volunteers have increased, because our events have become highly recognized and welcomed by more people.

Volunteers' inputs of manpower and time contributes a lot to the success of DITFP as Table 2.1.2 below.

Table 2.1.2 Inputs of volunteers

Inputs	2013	2014	2015	2016	Total inputs (present value)
Manpower and time	\$1,079,040	\$751,680	\$1,449,504	\$574,560	\$3,738,284

3. Local communities

Based on the materiality, we selected 2 local communities, which had great changes after collaborating with Love2fruit for DITFP at least 3 consecutive years. These local communities had been running our model at least 5 times per year. Most of these group of stakeholders are local community associations or leisure agriculture associations. They participated in the program to promote their

own communities. They not only provided local resources and manpower, but also provided traditional industries in the region so that volunteers could learn and interact with them. Through the project, they enhanced professional agriculture services, such as created field trip and meals, increased self-confidence, raised media exposures, increased the revenue, and got official subsidies.

The inputs of local communities were administrative fees in capital from 2013 to 2016. Before we host DITFP events, local community officers had attended meetings and coordinated many things. After stakeholders engagement, they agreed with us that their inputs of administrative fees were NT\$5,000 for each year. Zheng-Tou-Shan Leisure Agriculture District started to collaborate with DITFP from 2013. Jiang-Shan Community started to collaborate with DITFP from 2014.

Table 2.1.3 Input of local communities

Sub-group	Input	2013	2014	2015	2016	Total inputs (present value)
3a. Zheng-Tou-Shan Leisure Agriculture District	Administrative fees	\$5,000	\$5,000	\$5,000	\$5,000	\$19,371
3b. Jiang-Shan Community		\$0	\$5,000	\$5,000	\$5,000	\$14,435

4. Young farmers

Young farmers are the main stakeholders we focusing on. Thus, Love2fruit paid all the fees of manpower, farmland, and agriculture products to young farmers. To avoid double counting, young farmers' inputs is zero.

5. Young entrepreneurs

Love2fruit paid all the fees of manpower and other traveling expense during the project of each young entrepreneurs. To avoid double counting, young entrepreneurs' inputs is zero.

6. Governments

Sub-group	Input	2013	2014	2015	2016	Total inputs (present value)
6a. Soil and Water Conservation Bureau	Time and manpower	\$6,400	\$6,400	\$6,400		\$18,711
	Purchase				\$1,000,000	\$950,585
6b. Wai-pu District Office	Time and manpower		\$20,000	\$20,000	\$20,000	\$57,742
6c. Southwest Coast National Scenic Area	Time and manpower	\$6,400	\$6,400	\$6,400	\$6,400	\$24,795

Stakeholders' outputs

DIFTP is ideally for developing, participating, and sharing to create shared value with stakeholders. According to stakeholders'

requirement, Love2fruit helps to implement the events and paradigm shift the new business model to the market. The outputs for different stakeholder groups are listed in Table 2.2.1.

Table 2.2.1 Outputs of stakeholder groups

Stakeholders group	Outputs	Description (A quantitative summary of an activity.)
1. Love2fruit	DITFP events	In the past 4 years, DITFP has hosted around 40 events each year and drew around 2,000 consumers to have meals in the farm. Dining tickets were sold out 2220, 1963, 2042, 2144 from 2013 to 2016 respectively.
2. Volunteers	Travel around Taiwan rural area and working with Love2fruit for DITFP	Love2fruit thanks great supports from 300 volunteers to help to run DITFP events. We especially give thanks to 90 volunteers, who provided volunteer services at least 3 times during 4 years, which is our threshold for this SROI analysis.
3. Local communities	Training and building up new business model for each community.	Through DITFP, Love2fruit successfully trained 2 local communities to run new business model and created their own symbolic events as listed below: 3a. Zheng-Tou-Shan Leisure Agriculture District: Fruit farm Dining Project 3b. Jiang-Shan Community: Old House Projector festival

4. Young farmers	Events and experience tour of each farm.	Through DITFP, Love2fruit successfully helped 6 young farmers to build up their own symbolic events. 4a. Fu Tea 4b. Jiang-Shan Rice 4c. 5012 Grapefruit 4d. Wine Village 4e. Good shrimp Studio 4f. Summer Shine Fruit
5. Young entrepreneurs	Building up their own team and practice DITFP business model in their business	Through DITFP, Love2fruit successfully helped 5 young entrepreneurs to build up their own team and practice DITFP business model in their business. 5a. Main-Tang Co., Ltd. 5b. Feeling Alive 5c. Mu-Zen-Tsao 5d. Replace 5e. Green Rice Studio
6. Governments	Introduce Love2fruit to communities for further cooperation with DITFP events.	In the past 4 years, 3 governments had engaged with Love2fruit to host DITFP events, which were well-received by government officers and consumers. The governments are as listed below: 6a. Soil and Water Conservation Bureau 6b. Wai-pu District Office 6c. Southwest Coast National Scenic Area

Stakeholders' outcomes

Six stakeholder groups experienced material changes. The outcomes include the following:

1. Love2fruit

Love2fruit is the first beneficiary of DITFP. The material changes started from 2 founders' dream. Definitely, the success of DITFP has totally changed two founders' career and life. The dining tickets were sought out through a crowdfunding platform FlyingV, which provided the paid-in-capital to try run 4 DITFP events. The four events were well-received by consumers, young farmers, young entrepreneurs, local communities, and local government.

Afterwards, the founders decided to start up Love2fruit to keep running DITFP. Their career and life were totally changed as well. Many TV program, newspaper, and magazine reported the successful story of Love2fruit and the meaningful DITFP events. Besides, many young generations gradually followed DITFP Facebook. Now Love2fruit has over 35,000 fans. On average, Love2fruit delivered over 40 events each year, which enabled Love2fruit to develop consulting abilities to create new products, such as agriculture tour, training program, curatorial ability, and consulting services.

The successful story of Love2fruit inspired young farmers and young entrepreneurs also want to be volunteers so that they can work with DITFP for learning by doing. Many volunteers were willing to contribute to this meaningful events. More and more local communities and governments engaged Love2fruit to help for agriculture service transformation.

DITFP started from small group participation. Now it is one of the stylish and creative social enterprise representing culture and creative industry in Taiwan. Love2fruit was really honored to receive three awards: (1) 2014 Top 100 Managers by Manager Magazine (2) 2014 The Best Culture and Creative Activity Award (3) 2015 Culture and Creative Industry Event Producer Award" by the Ministry of Culture Bureau.

The winner of “2015 Cultural and Creative Industry Event Producer Award” by the Ministry of Culture Bureau

We summarize our material changes and outcomes as below:

- A. 1.1 Generate revenue from DITFP
- B. 1.2 Develop consulting abilities to create new products
- C. 1.3 Increase advertising effectiveness

2. Volunteers

Volunteers is the material stakeholder group to DITFP. Originally, they were from different backgrounds and places. They were curious about countryside, but they were not familiar with farmers and local communities. They had a willing heart to input time and their talents so that DITFP had enough manpower and partners from different fields, which enriched our event planning and execution.

Due to the collection of these human resources in DITFP, volunteers can expand their own social networks, learn from one another, and enhance their knowledge of hosting events, such as photography, aesthetics, table setting, cooking, agriculture knowledge, and rural culture. They made many good friends with the same vision or hobby. They encouraged one another when they had done a good job, which increased their self-confidence. By interacting with people and serving customers, they enhanced interpersonal skills.

Some of them were consumers, and then became our volunteers. Furthermore, some volunteers even became entrepreneurs or found very good jobs after being DITFP volunteers. One of the good examples is our CEO Melody Yang, who was just our consumer three years ago. She found her purpose driven life by doing meaningful DITFP events. Love2fruit gave her second life, which she had never thought before.

After stakeholders' engagement, we were very surprised to know that many volunteers said their greatest change is to have chances to travel around Taiwan rural area by working with Love2fruit for DITFP so that they can increase their knowledge and awareness of

Taiwan's agriculture and environment. Taiwan is used to be called "Formosa", which means a beautiful island. Seeing is believing. We are delighted that they found and cherish the beauty of Taiwan. We summarize the outcomes generated from stakeholders' engagement as below.

- A. 2.1 Enhance knowledge of hosting events
- B. 2.2 Increased self-confidence
- C. 2.3 Enhance interpersonal relationships
- D. 2.4 Increased knowledge and awareness of Taiwan's agriculture and environment

Three years ago, I bought the ticket to experience dining in the farm. Now I am the CEO of Love2fruit." ~ Melody Yang

3. Local communities

The changes and outcomes for each local community are varies according to different industry. Thus, we summarize them as below.

3a. Zheng-Tou-Shan Leisure Agriculture District - Fruit Farm Dining

Zheng-Tou-Shan Leisure Agriculture District is a local NPO to foster leisure agriculture development. The main purpose to collaborate with Love2fruit is to learn DITFP new business model so that they could attract more visitors, increase reputation, and help to increase local farmers' income. Fruit Farm Dining was a very successful case among those farmers, which had material changes and dramatic outcomes.

- A. 3a.1 Improve organization operation efficiency
- B. 3a.2 Increase advertising effectiveness
- C. 3a.3 Increase community revenue for social benefit
- D. 3a.4 Increased investment in community infrastructure

3b. Jiang-Shan Community - Old House Projector Festival

Jiang-Shan Community is an organization focusing on old house activation. Its main purpose is to raise fund for protecting the heritage of the old community. The theme activity bundled with DITFP is “Old House Projector Festival”. The key changes and outcomes were:

- A. 3b.1 Enhance the competitiveness
- B. 3b.2 Increase advertising effectiveness
- C. 3b.3 Increased investment in community infrastructure

4. Young farmers

DITFP helped young farmers to have big changes. In their leisure time, their farmland became an experimental place for agri-food education. They learned how to provide agricultural services to increase sales revenue and enhance competitiveness. In addition, these farmers got attention and had good reputation because of media exposures. Being a young farmer became very respectful. We conclude each farmer’s changes as below.

All farmers - Tickets for visiting farm

- A. 4.1 Increase income from visitors
- B. 4.2 Increase agriculture sales

4a. Fu Tea - Tea school

Fu Tea was a traditional tea farm. The 2nd generation collaborated with DITFP to host dining events and transformed the tea farm to a tea tasting and production training center. The changes include:

- A. 4a.1 Establish a tea making school
- B. 4a.2 Increase advertising effectiveness

4b. Jiang-Shan Rice - Farming experiencing tour

Jiang-Shan Rice was a farm planting rice and grains. After collaborating with DITFP, it became a farmland for consumers to experience farming and agriculture tour. Love2fruit helped to create a new product, Jiang-Shan Rice Wine. It became a typical souvenir, which represents the rice farm.

- A. 4b.1 Establishment of Jiangshan rice farming experience course
- B. 4b.2 Increase advertising effectiveness

4c. 5012 Grapefruit - Farming experiencing tour and dinner

5012 Grapefruit was a traditional grapefruit farm. The 2nd generation participated in DITFP and implemented our new business model. When it was the harvest season for grapefruit, we host DITFP events together. In addition, the grapefruit farm is also a natural venue for camping, fruit picking, and dining party. The changes are listed below.

- A. 4c.1 Establish a farming experience course

4d. Wine Village - Wine making experience Tour wine taste and meal service

Wine Village was a traditional grapefruit farm. The 2nd generation participated in DITFP and changed its farm for fruit picking, wine experience, and dining party. The outcomes are as below.

- A. 4d.1 Provide tasting and meal services
- B. 4d.2 Increase advertising effectiveness

4e. Good Shrimp studio - Good Shrimp Restaurant

Good Shrimp Studio was a fish farm for aquaculture fishery. After collaborating with DITFP, the fish farm became a restaurant. It also

provided fishing experience for customers. The outcomes are as below.

- A. 4e.1 Enhance the competitiveness
- B. 4e.2 Increase advertising effectiveness

4f. Summer Shine Fruit - Pineapple Garden farming tour and dinner service

Summer Shine Fruit was originally a pineapple farm. After collaboration with DITFP, the 2nd generation changed the farm to a pineapple fruit picking farm. It also provides agri-food education and dining events. The outcomes are as below.

- A. 4f.1 Increase ability to operate pineapple garden experience activities
- B. 4f.2 Increase advertising effectiveness
- C. 4f.3 Increase business confidence to get more investment from the government

5. Young entrepreneurs

By collaborating with DITFP, they could get practical experience to try run new business model, to get consumer feedback, to find profitable products/services, and to reduce start up risks. Through the platform of DITFP, young entrepreneurs had built up local networking and gotten resources to start up their own companies. In addition, we inspired them to create new opportunities and coached them to increase income, which they had never thought before. Young entrepreneurs' outcomes were summarized as below.

5a. Main-Tang Co., Ltd. - Tea and soul tour at Mei-Shan

- 5a.1 Enhance the entrepreneurial ability
- 5a.2 Increase advertising effectiveness
- 5a.3 New opportunities to increase their income

5b. Feeling Alive - Juice factory

- 5b.1 Enhance the entrepreneurial ability
- 5b.2 Got shareholders
- 5b.3 New opportunities to increase their income

5c. Mu-Zen-Tsao - Banquet service

5c.1 Enhance the entrepreneurial ability

5c.2 New opportunities to increase their income

5d. Replace - Meal on wheels

5d.1 Enhance the entrepreneurial ability

5d.2 Got shareholders

“...After I participated in the event of Dining in the Farm Project, Love2fruit founders encouraged me to be a chef. Luckily, I passed the exam and got the chef license. Now I have a wheel-to-meals company - Replace, which means to change a place to experience a special meal. Thanks for all of the support and accompany.....”~ by Nick Chang, Founder of Replace

5d.3 Increase advertising effectiveness

5d.4 New opportunities to increase their income

5e. Green Rice Studio

5e.1 Enhance the entrepreneurial ability

5e.2 New opportunities to increase their income

6. Governments

Three governments introduced local communities to Love2fruit to host DITFP events and successfully transformed local communities to provide agricultural services. The successful stories were reported by media.

In order to promote the transformation of agricultural services, government used to host promotion activities in different local communities. Because of the successful collaboration of DITFP and local communities, local governments reduced the cost of hosting local industry activities.

6a. Soil and Water Conservation Bureau

6a.1 Increase advertising effectiveness

6a.2 Reduce the cost of promotion activities for agriculture services policy

6b. Wai-pu District Office

6b.1 Increase advertising effectiveness

6c.2 Reduce the cost of promotion activities for agriculture services policy

6c. Southwest Coast National Scenic Area

6b.1 Increase advertising effectiveness

6c.2 Reduce the cost of promotion activities for agriculture services policy

Unintended outcomes

After field interview, we found unintended outcomes. Two volunteers got marriage because they were falling in love in volunteering of DITFP events. Student wrote their thesis on the topic of DITFP and successfully got degrees. One of our customer became our volunteer, and then became our CEO. However, these were individual cases, which can't represent the overall outcomes. In order not to over claim, we exclude these unintended outcomes in this SROI analysis.

Stage 3. Outcomes and value

Indicators selection

To identify stakeholder groups, we conducted workshop and field interview. To understand what changes, we sent questionnaire to stakeholder groups.

To value the things that matter, we set up thresholds.

For example:

For volunteers, we only sent out questionnaire to volunteers who at least participating in 3 times volunteer events for 2-days DITFP events during 2013 to 2016. For young farmers, we only measure the changes for young farmers who had participated in DITFP at least 2 events and had business collaboration with Love2fruit. For different stakeholder group, each outcome has different indicator. Each indicator represents whether the outcome has occurred and by how much. For the outcome value, we also provide the data collection source for each indicator.

1. Love2fruit

Outcome	Indicator	Data collection source/Link
1.1 Generate revenue from DITFP	Ticket sales revenue of DITFP	Invoice. We calculated all tickets sales during 4 years and the average price.

1.2 Develop consulting abilities to create new products	Consulting service revenue of DITFP	Invoice https://goo.gl/k3CD2X
1.3 Increase advertising effectiveness	Media exposures by TV programs, newspaper, and magazine is one of the biggest changes of DITFP. A lot of media reported our innovative events, which helped to raise our visibility and expand DITFP to other farmers, entrepreneurs, and local government.	Media exposures from 2013 to 2016 https://goo.gl/lwls2G

2. Volunteer

Outcome	Indicator	Data collection source/Link
2.1 Enhance knowledge of hosting events	Stakeholders who answered they applied the knowledge in their works and participant in at least 3 times (24hr courses).	According to questionnaire respondents, volunteers answered they applied the knowledge to their work or jobs. https://goo.gl/2Bvwo1
2.2 Increased self-confidence	Be volunteers at least 3 times (24h courses)	According to questionnaire respondents, volunteers said they increased self-confidence because they got

		achievement from DITFP. https://goo.gl/I5IfcF
2.3 Enhance interpersonal relationships	The amount of weekends which volunteers participants our project.	Volunteers told us that they really enjoy meeting more people. They made more friends with volunteers came from different places. https://goo.gl/I5IfcF
2.4 Increased knowledge and awareness of Taiwan's agriculture and environment	At least 1 time participation annually	Volunteers told us that working and traveling with the project is a way to learn more about Taiwan. https://goo.gl/I5IfcF

3. Local communities

Sub-group	Outcome	Indicator	Data collection source/Link
3a. Zheng-Tou-Shan Leisure Agriculture District	3a.1 Improve organization operation efficiency	Running our model of experience tour for at least 5 times a year	Stakeholders engagement link as below: https://goo.gl/pfQseB "Fruit Farm Dining" sales item: https://play.niceday.tw/product/996

	3a.2 Increase advertising effectiveness	At least 1 media exposure	<p>Zheng-Tou-Shan Leisure Agriculture District had the dramatic changes after collaboration with Love2fruit for DITFP events. Each year the government evaluates the performance of local community.</p> <p>In the evaluation score of Zheng-Tou-Shan Leisure Agriculture District was B level for 2013. It became A in 2014. In 2015, it became A+ level in 2015. The media exposure of DITFP's successful story brought them advertising effectiveness and helped them to build up good reputation.</p> <p>https://goo.gl/WFae3l</p>
	3a.3 Increase community revenue for social benefit	Ticket sales revenue of Fruit Farm Dining	<p>According to stakeholders' engagement, they told us that they got income from events during and after the project.</p> <p>https://goo.gl/CBVm76</p>
	3a.4 Increased investment in community infrastructure	The official investment or subsidy scheme for each project	<p>According to stakeholders' engagement, we calculated the proportion of official subsidy cases associated with the project in each year. https://goo.gl/CBVm76</p>

3b. Jiang-Shan Community	3b.1 Improve the use of community idle space	Running our model at least 5 events per year at this village	According to stakeholders' engagement, they offer the space to some units to host all kinds of events, and earn money to maintain the community environment. https://goo.gl/g20jv6
	3b.2 Increase advertising effectiveness	At least 1 media exposure	According to stakeholders' engagement, the media reports made this place to be famous. More people pay attention to this old village. https://goo.gl/lxStuZ
	3b.3 Increased investment in community infrastructure	The official investment or subsidy scheme for each project	According to stakeholders' engagement, we calculated proportion of official subsidy cases associated with the project each year, which had been confirmed by the 'Jiang Zhai Community Director General. The document of the COA is the evidence, which shows NT\$ 260,000 in 2015 and NT\$ 664,000 in 2016. DITFP contributed 40% efforts according to stakeholders' engagement.

4. Young farmers

Sub-group	Outcome	Indicator	Data collection source/Link
All farmers	4.1 Increasing visitors	Love2fruit paid to all farmers the commission by the number of event participants.	The receipt of the farmer, or the receipt of the association. https://goo.gl/jjMX8s

	4.2 Increase agriculture sales	Any extra sales from original channel in or after events	<p>Farmers receipt:</p> <p>https://drive.google.com/open?id=0B2zBmyForov7WUJTUmhTM2l4c1k</p> <p>https://drive.google.com/open?id=0B2zBmyForov7a2xyVFMwX1diODA</p> <p>https://drive.google.com/open?id=0B2zBmyForov7end6UHFszEJQZVU</p> <p>https://drive.google.com/open?id=0B2zBmyForov7QTNCWDM0WfQ3LWM</p> <p>https://drive.google.com/open?id=0B2zBmyForov7YVZpWHZTY0xWQW8</p> <p>Questionnaire and respondents:</p> <p>https://goo.gl/OpNM5m</p>
4a. Fu Tea	4a.1 Establish a tea making school	Running our model of experience tour for at least 5 times a year	<p>Invoice of Fu Tea making course and events</p> <p>https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing</p>

	4a.2 Advertising effectiveness	At least 1 media exposure	Media exposures of FuTea https://goo.gl/rmV8jL
4b. Jiang-Shan Rice	4b.1 Establishment of Jiangshan rice farming experience course	Running our model of experience tour for at least 5 times a year	Invoice of Jiang-Shan Rice farming experience course https://goo.gl/t4zfPS
	4b.2 Increase advertising effectiveness	At least 1 media exposure	Media exposures of Jiang-Shan Rice: https://goo.gl/rmV8jL
4c. 5012 Grapefruit	4c.1 Establish a farming experience course	Running our model of experience tour for at least 5 times a year	Invoice https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
4d. Wine Village	4d.1 Provide tasting and meal service	Running our model of experience tour for at least 5 times a year	Invoice https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
	4d.2 Increase advertising effectiveness	At least 1 media exposure	Media exposures of Wine Village : https://goo.gl/rmV8jL

4e. Good shrimp studio	4e.1 Start a good shrimp restaurant	Running our model of experience tour for at least 5 times a year	Invoice https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
	4e.2 Increase advertising effectiveness	At least 1 media exposure	Media exposures of Good Shrimp Studio : https://goo.gl/rmV8jL
4f. Summer Shine Fruit	4f.1 Increase ability to operate pineapple garden experience activities	Running our model of experience tour for at least 5 times a year	Invoice https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
	4f.2 Increase advertising effectiveness	At least 1 media exposure	Media exposures of Summer Shine Fruit https://goo.gl/rmV8jL
	4f.3 Increase business confidence to get more investment from the government	The official investment or subsidy scheme for each project	Commission of Agriculture document: https://drive.google.com/open?id=0B2zBmyForov7cEtqX3RiOTZralk

5. Young entrepreneurs

Sub-group	Outcome	Indicator	Data collection source/Link
5a. Main-Tang Co., Ltd.	5a.1 Enhance the entrepreneurial ability to start up a company	Because of participating in DITFP, the 2nd generation of the farmer started up a company and became DITFP's supply chain.	According to stakeholders engagement, the questionnaire respondents are listed as the following link: https://goo.gl/aPI658
	5a.2 Increase advertising effectiveness	At least 1 media exposure	According to stakeholders' engagement, we calculated the one time media exposure of Main-Yang Co., Ltd. 2016.6.24 China Times http://www.chinatimes.com/realtimenews/20160624006102-260402
	5a.3 New opportunities to increase their income	Outsourcing events from Love2fruit	Love2fruit outsourced DITFP to Main-Tang. It became a supply chain of DITFP. According to stakeholders engagement, the questionnaire respondents are listed as below: https://goo.gl/aPI658 .

5b. Feeling Alive	5b.1 Enhance the entrepreneurial ability to start up a company	Because of participating in DITFP, the 2nd generation of the farm started up a company and became Love2fruit's supply chain.	We calculated each outcome through stakeholders engagement questionnaire as the link: https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
	5b.2 Got shareholders	Any fund raising from Love2fruit or volunteers of this project	
	5a.3 New opportunities to increase their income	Outsourcing events from Love2fruit	
5c. Mu-Zen-Tsao	5c.1 Startup a company	Because of participating in DITFP, the 2nd generation of the farmer started up a company and became Love2fruit's supply chain.	We calculated each outcome through stakeholders engagement questionnaire as the link: https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
	5c.2 New opportunities to increase their income	Outsourcing events from Love2fruit	

5d. Replace	5d.1 Enhance the entrepreneurial ability to start up a company	Because of participating in DITFP, the 2nd generation of the farmer started up a company and became Love2fruit's supply chain.	We calculated each outcome through stakeholders engagement questionnaire as the link: https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
	5d.2 Got shareholders	Any fund raising from Love2fruit or volunteers of this project	
	5d.3 New opportunities to increase their income	Outsourcing events from Love2fruit	According to stakeholder engagement , we calculated the one time media exposure of Replace Co., Ltd. link as below: SETN NEWS https://www.youtube.com/watch?v=MhUztcz9tZ4

	5d.4 Increase advertising effectiveness	At least 1 media exposure	"We calculated each outcome through stakeholders engagement questionnaire as following link https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
5e.Green Rice Studio	5e.1 Enhance the entrepreneurial ability to start up a company	Because of participating in DITFP, the 2nd generation of the farm started up a company and became Love2fruit's supply chain.	We calculated each outcome through stakeholders engagement questionnaire as following link https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
	5e.2 New opportunities to increase their income	Outsourcing events from Love2fruit	

6. Government

Sub-group	Outcome	Indicator	Data collection source/Link
6a. Soil and Water Conservation Bureau	6a.1 Increase advertising effectiveness	At least 1 media exposure	We calculated no more than twice DITFP events per year according to the lowest price of mainstream media charging rate for the media exposures. Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau: https://docs.google.com/spreadsheets/d/1quoetRZLHB82ZhAkGMIrp6SFCJvZ9uZnKiJRpSI0pCE/edit
	6a.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of DITFP events collaborated with local communities	We calculated the events in their duty area as the amount of quantity. We only counted one community for no more than two DITFP events. Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau. https://docs.google.com/spreadsheets/d/13t2ilGlxFO4reNJCK8TdEdsFz-u4a6cOSD-FyBOgTX4/edit#gid=0

6b. Wai-pu District Office	6b.1 Increase advertising effectiveness	At least 1 media exposure	<p>We calculated no more than twice DITFP events per year according to the lowest price of mainstream media charging rate for the media exposures.</p> <p>Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau:</p> <p>https://docs.google.com/spreadsheets/d/1quoetRZLHB82ZhAkGMIrp6SFCJvZ9uZnKiJRpSI0pCE/edit</p>
	6b.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of DITFP events collaborated with local communities	<p>We calculated the events in their duty area as the amount of quantity. We only counted one community for no more than two DITFP events.</p> <p>Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau.</p> <p>https://docs.google.com/spreadsheets/d/13t2ilGlxFO4reNJCK8TdEdsFz-u4a6cOSD-FyBOgTX4/edit#gid=0</p>

6c. Southwest Coast National Scenic Area	6c.1 Increase advertising effectiveness	At least 1 media exposure	<p>We calculated no more than twice DITFP events per year according to the lowest price of mainstream media charging rate for the media exposures.</p> <p>Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau:</p> <p>https://docs.google.com/spreadsheets/d/1quoetRZLHB82ZhAkGMIrp6SFCJvZ9uZnKiJRpSI0pCE/edit</p>
	6c.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of events we put on with local communities	<p>We calculated the events in their duty area as the amount of quantity. We only counted one community for no more than two DITFP events.</p> <p>Engagement Questionnaire with Southwest Coast Scenic Area, Taichung District Waipu District Office and Soil and Water Conservation Bureau.</p> <p>https://docs.google.com/spreadsheets/d/13t2ilGlxFO4reNJCK8TdEdsFz-u4a6cOSD-FyBOgTX4/edit#gid=0</p>

Duration of outcomes

Duration of outcomes is to establish how long outcomes last. The effect of outcomes will last longer than others. Some outcomes depend on the activity continuing and some do not. DITFP event's duration is 1 year, because the outcome is relying on the event. Every year, Love2fruit has developed new consulting abilities to create new products and successfully sell out the same consulting services for twice.

Outcome	Duration	Rationale
1. Love2fruit		
1.1 Generate revenue from DITFP	1 year	The outcomes are the total dining ticket sales revenue of DITFP events hosted by Love2fruit. It is event based. Therefore, the duration is 1 year.
1.2 Develop consulting abilities to create new products	1 year	Every year, Love2fruit has developed consulting abilities to create new products and sell consulting services for two times. We innovate the contents each year. Therefore, the duration is one year.
1.3 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
2. Volunteers		

2.1 Enhance knowledge of hosting events	2 years	<p>According to our threshold, we only sent out questionnaire to volunteers who at least participating in 3 times volunteering for 2-days DITFP events during 2013 to 2016.</p> <p>Based on the respondent's result, volunteers told us that they had applied the knowledge of what they learned from DITFP to their daily job even in the 2 year. The duration is 2 years.</p>
2.2 Increased self-confidence	2 years	<p>Volunteers keep contacts, cooperation or became entrepreneurs after the DITFP events. In the first year after joining DITFP events, volunteers got achievement and increase self-confidence because they helped to make the event to be possible.</p>
2.3 Enhance interpersonal relationships	1 year	<p>Through each DITFP event, volunteers got opportunities to interact with participants and know how to provide dining services and lead activities to customers. They said DITFP helped them to enhance interpersonal relationships. Since the outcome of enhancing interpersonal relationships is highly depends on the event, the duration is 1 year.</p>
2.4 Increased knowledge and awareness of Taiwan's agriculture and environment	1 year	<p>Through each DITFP event, volunteers traveled with Love2fruit around Taiwan. They told us that they found how beautiful Taiwan it is and learned more about agriculture and environment. Therefore, the outcome is to increase knowledge and awareness of Taiwan's agriculture and environment.</p>

3. Local Communities		
3a. Zheng-Tou-Shan Leisure Agriculture District		
3a.1 Improve organization operation efficiency	4 years	In 2013, Zheng-Tou-Shan Leisure Agriculture District purchased our consulting service. During 2013-2016, they still keep adopting DITFP's business model. Besides, we also added something new to make the event more variety and creative in each year. After stakeholder engagement, the officer agreed with 4 years duration.
3a.2 Increase advertising effectiveness	2 years	<p>Zheng-Tou-Shan Leisure Agriculture District had the dramatic changes after collaboration with Love2fruit for DITFP events. Each year the government evaluates the performance of local community. The previous year's performance became the credential to the local community. Therefore, the duration is 2 years.</p> <p>The evaluation score of Zheng-Tou-Shan Leisure Agriculture District was B level for 2013. In 2014, it was improved to A level. With three years' efforts, finally it was ranked the top level A+ in 2015. The media exposure of their success story brought them advertising effectiveness and helped them to build up reputations.</p> <p>Link as below: https://goo.gl/WFae3I</p>

3a.3 Increase community revenue for social benefit	1 year	Because the outcome is based on ticket sales revenue of Fruit Farm Dining. The duration is 1 year.
3a.4 Increased investment in community infrastructure	1 year	Whenever the local community proposes subsidy to the local government, DITFP is a good reference to demonstrate performance. DITFP is a helpful reference to them to get government's subsidy to increase investment in community infrastructure. But the duration depends on each proposal. Therefore, the duration is 1 year.
3b. Jiang-Shan Community		
3b.1 Improve the use of community idle space	2 years	The old house in Jiang-Shan Community originally was a idle space for many years. In 2015, Jiang-Shan Community collaborated with DITFP to host Old House Projector festival. The community offered the space to some units to host all kinds of events, and earn money to maintain the community environment. The successful event got media exposures, which helped them to get subsidy to transform the old house to be a hostile, like Airbnb.
3b.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.

3b.3 Increased investment in community infrastructure	1 year	Whenever the local community proposes subsidy to the local government, DITFP is a good reference to demonstrate our performance. DITFP is a helpful reference to them to get government's subsidy to increase investment in community infrastructure. But the duration depends on each proposal. Therefore, the duration is 1 year.
4. Young farmers		
4.1 Increasing consumers	1 year	We only counted the increased number of customer for each event. The duration is 1 year.
4.2 Increase agriculture sales	1 year	We only counted the sales revenue caused by DITFP events to all the young farmers each year. The duration is 1 year.
4a. Fu Tea		
4a.1 Establish a tea making school	4 years	Love2fruit provided consulting service and suggested Fu Tea to establish a tea making school. They keep running our business model for 4 years. The duration is 4 years.
4a.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.

4b. Jiang-Shan Rice		
4b.1 Establishment of Jiangshan rice farming experience course	3 years	Love2fruit provided consulting service and suggested Jiang-Shan Rice to establish Jiangshan rice farming experience course. They keep running our business model for 3 years. The duration is 3 years.
4b.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
4c. 5012 Grapefruit		
4c.1 Enhance the competitiveness	2 years	Love2fruit provided consulting service and suggested 5012 Grapefruit to provide farming experiencing tour and dinner so that they can enhance the competitiveness in the local area. They keep running our business model at least 2 years. The duration is 2 years.
4d. Wine Village		
4d.1 Enhance the competitiveness	2 years	Love2fruit provided consulting service and suggested Wine Village to provide tasting and meal service. They keep running our business model at least 2 years. The duration is 2 years.

4d.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
4e. Good shrimp studio		
4e.1 Enhance the competitiveness	4 years	Love2fruit provided consulting service and suggested Good Shrimp Studio to start a good shrimp restaurant in 2013. They keep running our business model in these 4 years. The duration is 4 years.
4e.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
4f. Summer Shine Fruit		
4f.1 Enhance the competitiveness	4 years	Love2fruit provided consulting service and suggested Summer Shine Fruit to operate pineapple garden experience activities in 2015. They got agreement from government to run events based on our business model in the following 3 years. The duration is 4 years.

4f.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
4f.3 Increase business confidence to get more investment from the government	1 year	Because of the successful DITFP events with Love2fruit, Summer Shine Fruit young farmer increased business confidence to get official investment or subsidy scheme from Commission of Agriculture in 2016. The duration is 1 year.
5. Young entrepreneurs		
5a. Main-Tang Co., Ltd.		
5a.1 Enhance the entrepreneurial ability to start up a company	2 years	Any knowledge of running business will change overtime. Young entrepreneurs agreed with the duration of 2 years to enhance the entrepreneurial ability.
5a.2 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
5a.3 New opportunities to increase their income	1 year	Love2fruit outsourced DITFP to Main-Tang Co., Ltd. in 2014. The duration is 1 year.

5b. Feeling Alive		
5b.1 Enhance the entrepreneurial ability to start up a company	2 years	Any knowledge of running business will change overtime. Young entrepreneurs agreed with the duration of 2 years to enhance the entrepreneurial ability.
5b.2 Got a shareholder	1 year	Love2fruit provided funding and became a shareholder of Feeling Alive in 2015. The duration is 1 year.
5b.3 New opportunities to increase their income	1 year	Love2fruit outsourced DITFP to Feeling Alive in 2015. The duration is 1 year.
5c. Mu-Zen-Tsao		
5c.1 Enhance the entrepreneurial ability to start up a company	2 years	Any knowledge of running business will change overtime. Young entrepreneurs agreed with the duration of 2 years to enhance the entrepreneurial ability.
5c.2 New opportunities to increase their income	1 year	Love2fruit outsourced DITFP to Replace in 2015. The duration is 1 year.
5d. Replace		
5d.1 Enhance the entrepreneurial ability to start up a company	4 years	Any knowledge of running business will change overtime. Young entrepreneurs agreed with the duration of 2 years to enhance the entrepreneurial ability.
5d.2 Got a shareholder	1 year	Love2fruit provided funding and became a shareholder of Replace in 2016. The duration is 1 year.

5d.3 New opportunities to increase their income	1 year	Love2fruit outsourced DITFP to Replace in 2016. The duration is 1 year.
5d.4 Increase advertising effectiveness	2years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
5e. Green Rice Studio		
5e.1 Enhance the entrepreneurial ability to start up a company	2 years	Any knowledge of running business will change overtime. Young entrepreneurs agreed with the duration of 2 years to enhance the entrepreneurial ability.
5e.2 New opportunities to increase their income	1 year	Love2fruit outsourced DITFP to Green Rice Studio in 2016. The duration is 1 year.
6.Governments		
6a. Soil and Water Conservation Bureau		
6a.1 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.

6a.2 Reduce the cost of promotion activities for agriculture services policy	1 year	Since the promotion activities for agriculture services policy is event based. The duration is 1 year.
6b. Wai-pu District Office		
6b.1 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
6b.2 Reduce the cost of promotion activities for agriculture services policy	1 year	Since the promotion activities for agriculture services policy is event based. The duration is 1 year.
6c. Southwest Coast National Scenic Area		
6c.1 Increase advertising effectiveness	2 years	The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, the duration is 2 years to all stakeholders.
6c.2 Reduce the cost of promotion activities for agriculture services policy	1 year	Since the promotion activities for agriculture services policy is event based. The duration is 1 year.

Financial Proxy

Financial proxy is based on Taiwan's market quotations and stakeholder engagement. To avoid duplicate calculations, the following description is used as a statistical approach:

1. The increase in self-confidence, the promotion of interpersonal relationships and the reduction of travel expenditure were carried out by "general volunteer", "local communities", "young farmers" and "young entrepreneurs". Therefore, we calculated the changes and outcomes by stakeholders.
2. We choose the lowest price of the magazine commercial advertising charge in Taiwan for the proxy of "Advertising effectiveness". And media exposures of "DITFP" were the key changes to all stakeholders for their business.
3. "Training program for government" is the proxy of outcomes that stakeholders are still running the events or model that developed during or after the DITFP, such as : **"3a.1 Improve organizational efficiency, 3b.1 Improve the use of community idle space.** Because , it is our charge of agri-food courses.
4. **5a.1 Business Plan Consulting** is the financial proxy for young entrepreneurs to enhance the entrepreneurial ability to start up a company. The price will be discounted due to in the impact factors after the questionnaire respondent of stakeholders.

The proxy of each outcome are listed in Table 3.1 below:

Table 3.1 Financial proxy of outcomes

Outcomes	Financial Proxy	Price(NTD)	Pricing source
1. Love2fruit			

1.1 Growing up revenue	Average ticket price of DITFP, which paid by each consumer who participated in our events.	\$2,401	Love2fruit 401 report of National Taxation Bureau of Taipei, Ministry of Finance https://drive.google.com/open?id=0B2zBmyForov7NWFFUIRfSHNQbXM
1.2 Develop consulting abilities to create new products	Training program of rural experience tour courses for governments	\$200,000	Invoice https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
1.3 Increase advertising effectiveness	Traditional media exposure charge.	\$150,000	We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid overclaim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN
2. Volunteer			

2.1 Enhance knowledge of hosting events	Curatorial for food and agriculture education	\$13,524	We asked questionnaire respondents to offer 3 different official courses and prices for volunteers to make options. The total number of prices divided by the number of questionnaire respondents is converted to NT\$563.5 per hour. We take 8 hours for each event as a course for each participant, and at least 3 times events for each participant.
2.2 Increased self-confidence	A series of self-confidence courses	\$2,800	Business Consultant Company Self-confidence Training Course https://www.i-talent.com.tw/files/11-1005-338.php
2.3 Enhance interpersonal relationships	Reduce interpersonal cost each weekend	\$498	Global Value Exchange http://www.globalvalueexchange.org/valuations/8279e41d9e5e0bd8499f559c
2.4 Increased knowledge and awareness of Taiwan's agriculture and environment	Allowance	\$17,200	We paid to each volunteers NT\$1,500 as travel allowance. Detail represented in the following link: https://drive.google.com/open?id=0B2zBmyForov7T29uQXpDNEUyUjg
3. Local communities (Sub-group)			

3a. Zheng-Tou-Shan Leisure Agriculture District			
3a.1 Improve organization operation efficiency	3a.1 Training program of rural experience tour courses for governments	\$200,000	Invoice of training program for community to government: https://drive.google.com/drive/folders/0B2zBmyForov7VnBmaWd6eGhVazQ?usp=sharing
3a.2 Increase advertising effectiveness	Advertising charges	\$150,000	We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VlFKNIld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN
3a.3 Increase community revenue for social benefit	Number of guests	\$1,666	According to stakeholders engagement, we calculated the lowest price as the financial proxy and the 46 as the number of guests https://docs.google.com/document/d/13rfGsvFYt76d9A0XnYl0vcK-b37_Yiq9nhZxyHCgcm8/

3a.4 Increased investment in community infrastructure	Official subsidy	\$500,000	According to stakeholders engagement, we calculated the official subsidy of "Fruit Farm Dining" from Commission Of Agriculture by year. https://docs.google.com/document/d/13rfGsvFYt76d9A0XnYl0vcK-b37_Yiq9nhZxyHCgcm8/
3b. Jiang-Shan Community			
3b.1 Improve the use of community idle space	3b.1 Training program of rural experience tour courses for governments	\$200,000	Stakeholders engagement: https://drive.google.com/open?id=0B_5IJPL0zErBcHg2YmtOYU5hQkk
3b.2 Increase advertising effectiveness	Advertising charges	\$150,000	We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VIFKNId0V1RJZVJDWVGJUdm0wQWpmR3ZGOUVN

3b.3 Increased investment in community infrastructure	Official subsidy	\$924,000	Document of Soil and Water Conservation Bureau, Council of Agriculture, Executive Yuan. Link as below : https://drive.google.com/drive/folders/OB_5IJPLOzErBa2tkSFizWUx4NDA
3c. Yong-Feng Community			
4. Young farmers (6 sub group)			
4.1 Increasing visitors	Number of guests	\$100	We pay the farmland rent NT\$100 per person.
4.2 Increase agriculture sales	Any extra sales from original channel in or after events	461,900	Sum of the increased sales according to stakeholders engagement https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAlQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4a. Fu Tea			
4a.1 Establish a tea making school	4a.1 Training program of rural experience tour courses for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuH

4a.2 Increase advertising effectiveness	4a.2 Advertising charges	\$150,000	sxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4b. Jiang-Shan Rice			
4b.1 Establishment of Jiangshan rice farming experience course	4b.1 Training program for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4b.2 Increase advertising effectiveness	4b.2 Advertising charges	\$150,000	sxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4c. 5012 Grapefruit			
4c.1 Establish a farming experience course	4c.1 Training program of rural experience tour courses for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4d. Wine Village			
4d.1 Provide tasting and meal service	4d.1 Training program of rural experience tour courses for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4d.2 Increase advertising effectiveness	Advertising charges	\$150,000	sxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674

4e. Good shrimp studio			
4e.1 Start a good shrimp restaurant	4e.1 Training program for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4e.2 Increase advertising effectiveness	Advertising charges	\$150,000	
4f. Summer Shine Fruit			
4f.1 Increase ability to operate pineapple garden experience activities	Training program for governments	\$200,000	According to stakeholders engagement, the questionnaire respondents are as the link: https://docs.google.com/spreadsheets/d/1AjiUmU3j3cuHsxlznWAIQVeLBc1thNVqOt9s4X9MJEO/edit#gid=223002674
4f.2 Increase advertising effectiveness	Advertising charges	\$150,000	
4f.3 Increase business confidence to get more investment from the government	Official subsidy	\$980,000	
5. Young entrepreneurs (5. sub-group)			
5a. Main-Tang Co., Ltd.			

5a.1 Enhance the entrepreneurial ability to start up a company	Business Plan Consulting	180,000	Business planning consulting http://www.opens.com.tw/
5a.2 Increase advertising effectiveness	Advertising charges	150,000	We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN
5a.3 New opportunities to increase their income	Outsourcing	150,000	Shareholders' engagement Questionnaire https://drive.google.com/open?id=1HkfrasGrxbi7Hj_STHCGEeqt6sfi891xkIKsv9X9MWU
5b. Feeling Alive			
5b.1 Enhance the entrepreneurial ability to start up a company	Business Plan Consulting	180,000	Business planning consulting http://www.opens.com.tw/
5b.2 Got a share owner	Fund Raising	270,000	Shareholders' engagement Questionnaire

5a.3 New opportunities to increase their income	Outsourcing	50,000	https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
5c. Mu-Zen-Tsao			
5c.1 Enhance the entrepreneurial ability to start up a company	Business Plan Consulting	180,000	Business planning consulting http://www.opens.com.tw/
5c.2 New opportunities to increase their income	Outsourcing	400,000	Shareholders' engagement Questionnaire https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
5d. Replace			
5d.1 Enhance the entrepreneurial ability to start up a company	Business Plan Consulting	180,000	Business planning consulting http://www.opens.com.tw/
5d.2 Got a share owner	Fund Raising	500,000	Shareholders' engagement Questionnaire https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488

5d.3 New opportunities to increase their income	Advertising charges	150,000	<p>We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim.</p> <p>Advertising charge price by CommonWealth Magazine:https://drive.google.com/open?id=0B2zBmyF-orov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN</p>
5d.4 Increase advertising effectiveness	Outsourcing	600,000	<p>Shareholders' engagement Questionnaire https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488</p>
5e. Green Rice studio			
5e.1 Enhance the entrepreneurial ability to start up a company	Business Plan Consulting	180,000	<p>Business Plan Consulting http://www.opens.com.tw/</p>
5e.2 Got a share owner	Fund Raising	100,000	<p>Shareholders' engagement Questionnaire https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488</p>

5e.3 New opportunities to increase their income	Outsourcing	200,000	Shareholders' engagement Questionnaire https://docs.google.com/spreadsheets/d/1QZ-bRODCsDDCw6KEYrtvPlg2seAZ13KdA-J3AArc5Ng/edit#gid=1241889488
6. Governments			
6a. Soil and Water Conservation Bureau			
6a.1 Increase advertising effectiveness	Advertising charges	150,000	We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim. Advertising charge price by CommonWealth Magazine: https://drive.google.com/open?id=0B2zBmyForov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN
6a.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of DITFP events collaborated with local communities	140,000	Taiwan Agriculture Committee, Subsidy Regulations http://law.coa.gov.tw/GLRSnewsout/NewsContent.aspx?id=444
6b. Wai-pu District Office			

6b.1 Increase advertising effectiveness	Advertising charges	150,000	<p>We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim.</p> <p>Advertising charge price by CommonWealth Magazine:https://drive.google.com/open?id=0B2zBmyFrov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN</p>
6b.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of DITFP events collaborated with local communities	140,000	<p>Taiwan Agriculture Committee, Subsidy Regulations</p> <p>http://law.coa.gov.tw/GLRSnewsout/NewsContent.aspx?id=444</p>
6c. Southwest Coast National Scenic Area			

6c.1 Increase advertising effectiveness	Advertising charges	150,000	<p>We calculated no more than twice DITFP events per year. Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim.</p> <p>Advertising charge price by CommonWealth Magazine:https://drive.google.com/open?id=0B2zBmyFrov7VIFKNld0V1RJZVJDWGUdm0wQWpmR3ZGOUVN</p>
6c.2 Reduce the cost of promotion activities for agriculture services policy	The numbers of DITFP events collaborated with local communities	140,000	<p>Taiwan Agriculture Committee, Subsidy Regulations http://law.coa.gov.tw/GLRSnewsout/NewsContent.aspx?id=444</p>

Stage 4. Establishing impact

Definition of impact factors

According to the SROI guidelines, the results may be considered to reduce the influence due to factors such as the exclusion of the project and the extension of the time. Therefore, it is necessary to consider the calculation of SROI.

The impact factors are derived from the 7 principles in the SROI guidelines. It is expected that the impact of other factors on the outcome will be understood by experience, stakeholder discussions and other evidence. The assessment of the influencing factors of this report is derived from the process of dealing with stakeholders. In the second phase of the interview, we made a questionnaire of whether there were four impact factors in the visit to the stakeholder. For example, to assess whether there would be any other reason if there was no chance that the project would have the same effect.

We confirm change and know whether there is any time to exclude or affect others and ask about how long it can last. We crosschecked and asked different questions to clarify the impact of the outcomes. In addition to interviews, we put four impact factors related to the design of the questionnaire. We also confirm the probability of occurrence of four factors by the questionnaire. After value the inputs with stakeholders and considering the impact factors, we double confirm the final value for SROI calculation with stakeholders.

Accord to stakeholders' engagement by questionnaire, the changes and outcomes would not have happened without DITFP. DITFP provides agri-food education, entrepreneurship training, curatorial skills training, and agricultural aesthetics travel experience. These agricultural services is a new industry in Taiwan. No competitors in the same place. We used questionnaire for stakeholders' engagement to know how much the impact factors were.

Calculating impact

Impact factors

Material outcome	Factors	Ratio	Description
1. Love2fruit			
1.1 Generate revenue from DITFP	Deadweight	0%	All of the changes and outcomes would not happened without DITFP.
	Displacement	0%	There is no displacement according to stakeholders engagement.
	Attribution	0%	All revenue was from DITFP.
	Drop-off	0%	Since the duration of generating revenue from DITFP is 1 year, the drop off rate is 0%.
1.2 Develop consulting abilities to create new products	Deadweight	0%	All of the changes and outcomes would not happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders engagement.

	Attribution	0%	All abilities developed and new products created were from DITFP.
	Drop-off	0%	Since the duration of developing consulting abilities to create new products is 1 year, the drop off rate is 0%.
1.3 Increase advertising effectiveness	Deadweight	0%	All of the changes and outcomes would not happened without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All reports of media exposures and advertising effectiveness were caused by DITFP.
	Drop-off	20%	Even though the duration for increasing advertising effectiveness is 2 years, each year the effectiveness decays. The drop off rate is 20%. The latest media exposure at the event year is more impactful to demonstrate our recent service capability.
2. Volunteers			
2.1 Enhance knowledge of hosting events	Deadweight	0%	All of the changes and outcomes would not happened without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	There is no similar event to DITFP in the same place. Stakeholders told us that their changes and outcomes were all contributed by DITFP, which brought them a new lifestyle. Without DITFP, they would not have these outcomes. All of the attributions were from DITFP.
	Drop-off	35%	Even though the duration for enhancing knowledge of hosting events is 2 years, the volunteers' knowledge drop off rate is 35% in the second year. Because we still have to remind them something again and again during our training for volunteers in each event.
2.2 Increased self-confidence	Deadweight	30%	Most of the volunteers ever participated in other programs to enhance self-confidence, but they still could not find any event like DITFP to help them to increase the same self-confidence. After stakeholders' engagement, volunteers agree with 30% of the deadweight.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the attributions were from DITFP.
	Drop-off	40%	Although the duration of increasing self-confidence is 2 years. Volunteers' self-confidence declined in the second year. The drop off rate is 40%.

2.3 Enhance interpersonal relationships	Deadweight	0%	All of the changes and outcomes would not happened without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	Because of DITFP events, volunteers had built up social networking and made good friends with the same interest and vision for transformation of Taiwan agriculture services. According to stakeholders' engagement, they said DITFP helped them to enhance interpersonal relationships, which they couldn't find in other way.
	Drop-off	0%	Since the duration of enhancing interpersonal relationships is 1 year, the drops off rate is 0%.
2.4 Increased knowledge and awareness of Taiwan's agriculture and environment	Deadweight	0%	Almost of volunteers agreed, they not only learned lots of professional abilities, but also saved money. It is not only because Love2fruit paid volunteers allowance. But also because they couldn't go shopping or do other things which costs money. They could only dedicate in the farms.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	Volunteers contributed efforts, time, and themselves to DITFP, DITFP helped volunteers to increase their knowledge awareness of Taiwan's agriculture and environment. They could not find any other events which could bring them the same benefits.
	Drop-off	0%	Since the duration of enhancing interpersonal relationships is 1 year, the drops off rate is 0%.
3. Local communities			
3a. Zheng-Tou-Shan Leisure Agriculture District			
3a.1 Improve organization operation efficiency	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. No DITFP, no changes would happen to the local community.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	Local community improved operational efficiency is because of implementing DITFP business model. No other attribution was found according to stakeholders' engagement.

	Drop-off	20%	Although the duration of improving organization operation efficiency is 4 years. After stakeholders' engagement, the officer agreed with 20 % drop off rate due to employee turnover.
3a.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures were cause by DITFP. No other attribution to the local community except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.
3a.3 Increase community revenue for social benefit	Deadweight	0%	Without DITFP, the local community couldn't create this kind of revenue.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	No other attribution to the local community except DITFP, which help them to increase revenue for social benefit.
	Drop-off	0%	Since the duration of increasing community revenue for social benefit is 1 year, the drops off rate is 0%.
3a.4 Increased investment in community infrastructure	Deadweight	40%	When a governments subsidize a local community, collaborating with DITFP became a very helpful credentials to local community to get the subsidy for community infrastructure. After stakeholders' engagement, if no DITFP's credentials in the proposal, the possibility for a local community to get government's subsidy was 40%.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the increased investment in community infrastructure were caused by DITFP. There was no other attribution except DITFP.
	Drop-off	0%	Since the duration of increasing investment in community infrastructure is 1 year, the drops off rate is 0%.
3b. Jiang-Shan Community			
3b.1 Improve the use of	Deadweight	0%	Without DITFP, the local community couldn't utilize the idle space.

community idle space	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All the media exposures were caused by DITFP. No other attribution to the local community except DITFP.
	Drop-off	10%	Although the duration of improving the use of community idle space is 2 year, the drops off rate is 10%. It attracted 90% customers of the 1st year.
3b.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attribution except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.

3b.3 Increase investment in community infrastructure	Deadweight	40%	When a governments subsidize a local community, collaborating with DITFP became a very helpful credentials to local community to get the subsidy for community infrastructure. After stakeholders' engagement, if no DITFP's credentials in the proposal, the possibility for a local community to get government's subsidy was 40%.
	Displacement	0%	There is no displacement found according to stakeholders' engagement.
	Attribution	0%	All the increased investment in community infrastructure were caused by DITFP. There was no other attribution except DITFP.
	Drop-off	0%	Since the duration of increasing investment in community infrastructure is 1 year, the drops off rate is 0%.
4. Young farmers			
4.1 Increase income from visitors	Deadweight	0%	The increased visitors would not go to the farm without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	All of the increased income from visitors was contributed by DITFP. There was no other attribution except DITFP.
	Drop-off	0%	Since the duration of increasing income from visitors is 1 year, the drops off rate is 0%.
4.2 Increase agriculture sales	Deadweight	0%	If the farmers didn't collaborate with DITFP, there won't be any increased of agriculture sales.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There was no other event or factors contributing to increase agriculture sales to these young farmers except DITFP.
	Drop-off	0%	Since the duration of increasing agriculture sales is 1 year, the drops off rate is 0%.
4a. Fu Tea			
4a.1 Establish a tea making school	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	There were no other events or factors contributing to establish a tea making school except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	20%	Although the duration of establishing a tea making school is 4 years. The young farmer told us the effectiveness decade 20% for each year. The drops off rate is 20%.
4a.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.
4b. Jiang-Shan Rice			

4b.1 Establishment of Jiangshan rice farming experience course	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to establish Jiang-Shan Rice farming experience course except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	10%	According to stakeholder engagement, the duration of establishment of Jiangshan rice farming experience course is 3 years. The drop off rate is 10%.
4b.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.
4c. 5012 Grapefruit			
4c.1 Establish a farming experience course	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to establish 5012 Grapefruit farming experience course except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	10%	Even though the duration for enhancing the competitiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 10%.
4d. Wine Village			

4d.1 Provide tasting and meal services	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to Wine Village to provide tasting and meal services except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	10%	Even though the duration for enhancing the competitiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 10%.
4d.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	50%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.
4e. Good Shrimp Studio			
4e.1 Start a good shrimp restaurants	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to establish Good Shrimp Studio except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	20%	Even though the duration for enhancing the competitiveness is 4 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.

4e.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.
4f. Summer Shine Fruit			
4f.1 Increase ability to operate pineapple garden experience activities	Deadweight	0%	In the stakeholders' engagement meeting, they told us that they could not create this kind of service without DITFP. They were inspired by us. Without DITFP, no changes would happen to the young farmers.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	There were no other events or factors contributing to Summer Shine Fruit to increase ability to operate pineapple garden experience activities except DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	20%	Even though the duration for enhancing the competitiveness is 4 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.
4f.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.

4f.3 Increase business confidence to get more investment from the government	Deadweight	0%	Due to DITFP to provide training and business model, Summer Shine Fruit had increased business confidence to get more investment from the government. Without DITFP, no changes would happen to the local community.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to increase business confidence to get more investment from the government except DITFP.
	Drop-off	0%	Since the duration of increasing agriculture sales visitors is 1 year, the drops off rate is 0%.
5. Young entrepreneurs			
5a. Main-Tang Co., Ltd.			
5a.1 Enhance the entrepreneurial ability to start up a company	Deadweight	20%	According to stakeholders' engagement, Love2fruit gave them courage to start up Main-Tang Co., Ltd., which contributed 80% to enhance their entrepreneurial ability. The deadweight is 20%.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	20%	Before collaboration with DITFP, the founders already had some ideas to start up a company, which contributed 20% of their entrepreneurial ability. However, they did not take actions until they collaborated with DITFP, which enhanced their entrepreneurial ability to make their dream come true.
	Drop-off	20%	The duration to enhance the entrepreneurial ability is two year. Young entrepreneurs agreed with 20% drop off every year.
5a.2 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.

5a.3 New opportunities to increase their income	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Main-Tang.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to the new opportunities to increase their income except DITFP.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5b. Feeling Alive			
5b.1 Enhance the entrepreneurial ability to start up a company	Deadweight	20%	According to stakeholders' engagement, Love2fruit contributed 80% to enhance their entrepreneurial ability. The deadweight is 20%.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	20%	There were other factors which had 80% contribution to enhance the entrepreneurial ability except DITFP. The attribution is 20%.
	Drop-off	50%	The duration to enhance the entrepreneurial ability is two years. Young entrepreneurs agreed with 50% drop off rate.

5b.2 Got shareholders	Deadweight	0%	Without Love2fruit's initial funding, Main-Tang could not have enough money to start up a company and be an entrepreneur.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All the shareholders of Replace were volunteers of DITFP. They would like to support Feeling Alive to be an entrepreneur by way of providing funding or outsourcing dining services to Replace.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5b.3 New opportunities to increase their income	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Feeling Alive.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to the new opportunities to increase their income except DITFP.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5c. Mu-Zen-Tsao			

5c.1 Enhance the entrepreneurial ability to start up a company	Deadweight	70%	According to stakeholders' engagement, Love2fruit contributed 30% to enhance their entrepreneurial ability. The deadweight is 70%.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	50%	There were other factors which had 50% contribution to enhance the entrepreneurial ability except DITFP. The attribution is 20%.
	Drop-off	20%	The duration to enhance the entrepreneurial ability is two years. Young entrepreneurs agreed with 20% drop off rate.
5c.2 New opportunities to increase their income	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Mu-Zen Tsao.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to the new opportunities to increase their income except DITFP.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5d. Replace			

5d.1 Enhance the entrepreneurial ability to start up a company	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Replace.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to enhance the entrepreneurial ability of DITFP. Love2fruit inspired the young farmer to implement DITFP business model.
	Drop-off	20%	The duration to enhance the entrepreneurial ability is two years. Young entrepreneurs agreed with 20% drop off rate.
5d.2 Got shareholders	Deadweight	0%	Without Love2fruit's initial funding, Replace could not have enough money to start up a company and be an entrepreneur.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All the shareholders of Replace were volunteers of DITFP. They would like to support Replace to be an entrepreneur by way of providing funding or outsourcing dining services to Replace.

	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5d.3 New opportunities to increase their income	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Replace.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	There were no other events or factors contributing to the new opportunities to increase their income except DITFP.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
5d.4 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought them reputation and advertising effectiveness. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.

	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.
5e. Green Rice Studio			
5e.1 Enhance the entrepreneurial ability to start up a company	Deadweight	50%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. Their media exposures were caused by DITFP. Without DITFP, no changes would happen to the young entrepreneur.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	20%	There were other factors which had 20% contribution to enhance the entrepreneurial ability except DITFP. The attribution is 20%.
	Drop-off	20%	The duration to enhance the entrepreneurial ability is two year. Young entrepreneurs agreed with 20% drop off rate.
5e.2 New opportunities to increase their income	Deadweight	0%	According to stakeholders' engagement, they told us that they could not create this kind of service without DITFP. New opportunities to increase their income were caused by DITFP. Without DITFP, no changes would happen to Replace.
	Displacement	0%	There is no displacement according to stakeholders' engagement.

	Attribution	0%	There were no other events or factors contributing to the new opportunities to increase their income except DITFP.
	Drop-off	0%	Since the duration is 1 year, the drops off rate is 0%.
6. Governments			
6a. Soil and Water Conservation Bureau			
6a.1 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought reputation and advertising effectiveness to the governments and communities. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.

6a.2 Reduce the cost of promotion activities for agriculture services policy	Deadweight	0%	According to stakeholders' engagement, governments found that collaborating with DITFP fostered the transformation of agriculture services and helped to reduce the cost of promotion activities for agriculture services policy.
	Displacement	0%	Reducing the cost of promotion activities for agriculture services policy were caused by DITFP. There were no other attributions except DITFP.
	Attribution	0%	In order to develop agriculture services industry, governments used to engage with PR companies to hold promotion activities for local communities. According to stakeholders' engagement, the collaboration of DITFP and local communities created better effectiveness, which enabled paradigm shift of DITFP financial sustainable business model to local communities. Therefore, government could reduce the cost of promotion activities for agriculture services policy.
	Drop-off	0%	The outcome is based on events. Since the duration is 1 year, the drops off rate is 0%.
6b. Wai-pu District Office			

6b.1 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought reputation and advertising effectiveness to the governments and communities. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.
	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decades. After stakeholder engagement, the drop off rate is 20%.
6b.2 Reduce the cost of promotion activities for agriculture services policy	Deadweight	0%	According to stakeholders' engagement, governments found that collaborating with DITFP fostered the transformation of agriculture services and helped to reduce the cost of promotion activities for agriculture services policy.
	Displacement	0%	Reducing the cost of promotion activities for agriculture services policy were caused by DITFP. There were no other attributions except DITFP.

	Attribution	0%	In order to develop agriculture services industry, governments used to engage with PR companies to hold promotion activities for local communities. According to stakeholders' engagement, the collaboration of DITFP and local communities created better effectiveness, which enabled paradigm shift of DITFP financial sustainable business model to local communities. Therefore, government could reduce the cost of promotion activities for agriculture services policy.
	Drop-off	0%	The outcome is based on events. Since the duration is 1 year, the drops off rate is 0%.
6c. Southwest Coast National Scenic Area			
6c.1 Increase advertising effectiveness	Deadweight	0%	Traditional farms and farmers are difficulty to get media exposures. Contributed by the media exposures of DITFP, their successful stories were reported, which brought reputation and advertising effectiveness to the governments and communities. The outcomes won't happen without DITFP.
	Displacement	0%	There is no displacement according to stakeholders' engagement.
	Attribution	0%	All of the media exposures and advertising effectiveness were caused by DITFP. There was no other attributions except DITFP.

	Drop-off	20%	Even though the duration for advertising effectiveness is 2 years, each year the effectiveness decays. After stakeholder engagement, the drop off rate is 20%.
6c.2 Reduce the cost of promotion activities for agriculture services policy	Deadweight	0%	According to stakeholders' engagement, governments found that collaborating with DITFP fostered the transformation of agriculture services and helped to reduce the cost of promotion activities for agriculture services policy.
	Displacement	0%	Reducing the cost of promotion activities for agriculture services policy were caused by DITFP. There were no other attributions except DITFP.
	Attribution	0%	In order to develop agriculture services industry, governments used to engage with PR companies to hold promotion activities for local communities. According to stakeholders' engagement, the collaboration of DITFP and local communities created better effectiveness, which enabled paradigm shift of DITFP financial sustainable business model to local communities. Therefore, government could reduce the cost of promotion activities for agriculture services policy.
	Drop-off	0%	The outcome is based on events. Since the duration is 1 year, the drops off rate is 0%.

Stage 5. Calculating the SROI

Value of outcomes

The calculations for the net present value of outcomes are as below:

Table 5.1 – Value created by stakeholder group

Outcome	Total value for outcome	Value per stakeholder group	Percentage of each group
1. Love2fruit			
1.1 Generate revenue from DITFP	\$19,396,649		
1.2 Develop consulting abilities to create new products	\$1,549,322		
1.3 Increase advertising effectiveness	\$10,938,507		
1. Love2fruit Total		\$31,884,478	46.45%
2. Volunteers			
2.1 Enhance knowledge of hosting events	\$4,789,029		

2.2 Increased self-confidence	\$673,194		
2.3 Enhance interpersonal relationships	\$745,538		
2.4 Increased knowledge and awareness of Taiwan's agriculture and environment	\$3,218,686		
2. Volunteers Total		\$9,426,447	13.73%
3. Communities			
3a. Zheng-Tou-Shan Leisure Agriculture District			
3a.1 Improve organization operation efficiency	\$577,878		
3a.2 Increase advertising effectiveness	\$1,304,756		
3a.3 Increase community revenue for social benefit	\$3,335,239		
3a.4 Increased investment in community infrastructure	\$865,841		
3b. Jiang-Shan Community			
3b.1 Improve the use of community idle space	\$655,636		
3b.2 Increase advertising effectiveness	\$516,513		
3b.3 Increased investment in community infrastructure	\$1,059,813		

3. Communities Total		\$8,315,676	12.12%
4. Young Farmers			
4.1 Increasing visitors	\$807,857		
4.2 Increase agriculture sales	\$1,234,486		
4a. Fu Tea			
4a.1 Establish a tea making school	\$471,953		
4a.2 Advertising effectiveness	\$519,870		
4b. Jiang-Shan Rice			
4b.1 Establishment of Jiangshan rice farming experience course	\$1,551,620		
4b.2 Increase advertising effectiveness	\$516,513		
4c. 5012 Grapefruit			
4c.1 Establish a farming experience course	\$358,672 7		
4d. Wine Village			
4d.1 Provide tasting and meal service	\$731,393		

4d.2 Increase advertising effectiveness	\$258,257		
4e. Good shrimp studio			
4e.1 Start a good shrimp restaurant	\$577,878		
4e.2 Increase advertising effectiveness	\$530,030		
4f. Summer Shine Fruit			
4f.1 Increase ability to operate pineapple garden experience activities	\$563,141		
4f.2 Increase advertising effectiveness	\$509,885		
4f.3 Increase business confidence to get more investment from the government	\$930,654		
4. Young Farmers Total	\$9,358,081	\$9,562,208	13.93%
5. Young entrepreneurs			
5a. Main-Tang Co., Ltd.			
5a.1 Enhance the entrepreneurial ability to start up a company	\$203,531		

5a.2 Increase advertising effectiveness	\$254,942		
5a.3 New opportunities to increase their income	\$146,175		
5b. Feeling Alive			
5b.1 Enhance the entrepreneurial ability to start up a company	\$165,521		
5b.2 Got shareolders	\$259,738		
5b.3 New opportunities to increase their income	\$48,100		
5c. Mu-Zen-Tsao			
5c.1 Enhance the entrepreneurial ability to start up a company	\$46,486		
5c.2 New opportunities to increase their income	\$384,797		
5d. Replace			
5d.1 Enhance the entrepreneurial ability to start up a company	\$500,322		
5d.2 Got a shareholders	\$474,824		

5d.3 New opportunities to increase their income	\$254,942		
5d.4 Increase advertising effectiveness	\$569,788		
5e.Green Rice studio			
5e.1 Enhance the entrepreneurial ability to start up a company	\$122,372		
5e.2 New opportunities to increase their income	\$189,929		
5. Young Entrepreneurs Total		\$3,621,468	5.28%
6. Government			
6a. Soil and Water Conservation Bureau			
6a.1 Increase advertising effectiveness	\$1,553,026		
6a.2 Reduce the cost of promotion activities for agriculture services policy	\$1,084,525		
6b. Wai-pu District Office			

6b.1 Increase advertising effectiveness	\$509,885		
6b.2 Reduce the cost of promotion activities for agriculture services policy	\$808,119		
6c. Southwest Coast National Scenic Area			
6c.1 Increase advertising effectiveness	\$788,286		
6c.2 Reduce the cost of promotion activities for agriculture services policy	\$1,084,525		
6. Government		\$5,828,366	8.49%
Total Value		\$68,638,643	100%

Note: Monetized values are the present value on Dec. 31, 2013 based on the interest rate of Bank of Taiwan.

The value of Social Return on Investment (SROI)

Because there was no spillover to the reporting period during the results period, the results of 2013, 2014 and 2015 would have to be calculated as the value of 2016. Finally, we divide the value of the project by the total value of the investments. The SROI of "Dining in

the Farm Project" from 2013 to 2016 is 4.40.

Table 5.2 – SROI of “Dining in the Farm Project”

Total Present Value (PV)	\$68,638,643
Total Input Value	\$15,586,005
Net Present Value	\$53,052,638
Social Return NT\$ per NT\$	4.40

Sensitivity analysis

To avoid over-claiming, we used the lowest cost in Taiwan’s market for financial proxy. Besides, we used the most conservative duration to measure the impact and value. But these can be adjusted, if we use more aggressive financial proxy and duration.

Item (A) Increase financial proxy of “Increase advertising effectiveness”

The media effectiveness helped stakeholders to build up reputation and branding, which is the key decision factors for consumers to pay. The main purpose of DITFP is to increase entrepreneurs and revenues for young farmers and local communities. Thus, media

exposures of DITFP helped to increase advertising effectiveness and revenues for farmers, local communities, young farmers, and governments.

Although a lot of TV program, newspaper, and magazine reported DITFP events, we only calculated the lowest charging price by Common Wealth Magazine to avoid over claim. CommonWealth Magazine's advertising charge price is from \$150,000 to \$350,000. (Link: <https://drive.google.com/open?id=0B2zBmyForov7VIFKNld0V1RJZVJDWVGJUdm0wQWpmR3ZGOUVN>)

If we reflect the advertising effectiveness of what stakeholders had actually received, the value should be far more than \$150,000. Therefore, if we adjust the financial proxy to become \$350,000, the SROI will be 6.

Item (B) Increase duration of “Increase advertising effectiveness”

Whenever Love2fruit, local community, young farmers, and young entrepreneurs prepared proposals or marketing materials to the governments, the media exposures of DITFP is a good reference to demonstrate our performance. DITFP is a helpful reference to them to get government's' subsidy.

The media exposures became credentials for the whole stakeholders. The impact and effectiveness last at least 2 years. In order not to over claim, we only calculated the duration for 2 years to all stakeholders. However, most of the stakeholders covered all of the media exposures in these 4 years. Some of us even cited the media reports over 4 years. Therefore, Therefore, if we adjust the duration to be 4 years, the SROI will be 5.01.

Item (C) Increase financial proxy of “Training program of rural experience tour courses for governments”

We only calculated the training with the amount over \$200,000. In order not to over claim, the proxy of “Training program of rural experience tour courses for governments” is \$200,000, which is the basic price of our training program. However, our training program varies from \$200,000 to \$1,000,000. With more experience from DITFP, our training program becomes more comprehensive and more

valuable. According to our actual sales revenue of training program in these 4 years, the average sales price is \$500,000. If we adjust the financial proxy to \$500,000, the SROI will be 4.52.

Item (D) Increase financial proxy of “Enhance the entrepreneurial ability to start up a company”

MOEA has a course for entrepreneurs to start up a company, which costs \$180,000. (Link: <http://www.opens.com.tw/>) However, the course only teach entrepreneurs how to write a proposal to get a loan without a business model such as DITFP. In order not to over claim, we used the conservative value from MOEA course. If we use franchise fee for the proxy, such as Vegetarian Restaurant Franchise in Yes 123 website. The proxy will be \$428,000. The SROI will be 5.08.

Item (E) Increase outcomes deadweight of financial proxy for “Training program for governments”

Although local communities and young farmers told us that without DITFP, they couldn't have the outcomes. For local communities, DITFP helped Zheng-Tou-Shan Leisure Agriculture District to enhance operational efficiency. DITFP helped Jiang-Shan Community to improve the use of community idle space. For young farmers, DITFP helped them to establish their own new business, such as tea making school, farming experience courses, wine tasting and meal services, and pineapple garden experience activities. We think there may be other factors, which may affect the outcomes. For example, young farmers may had learned entrepreneurship knowledge from other courses by schools or consulting companies. However, the course were only for enhance their knowledge. They couldn't have the same opportunity for learning by doing and implement the same business model like “Dining in the Farm Project”. Therefore, if we increase 20% of the deadweight of financial proxy for “training program to young farmers”, the SROI will be 4.32.

Item (F) Increase attribution of “Volunteers’ Outcomes”

After stakeholders' engagement, we found that volunteers Increased self-confidence, enhance interpersonal relationships, and increased knowledge and awareness of Taiwan's agriculture and environment. They highly recognized what DITFP helped them to have these changes. However, we know that the well-being may contributed by their family, friends, colleagues, boss, or business partners. Thus, if we increase 25%

attribution, the SROI will be 4.33.

Item	Base case	New assumption	Base result	New result
(A) Increase advertising effectiveness	\$150,000	\$350,000	4.4	6.00
(B) Duration for advertising effectiveness	Various from 2-4 years	Increasing duration to 4 years		5.01
(C) Increase the financial proxy of "Training program for governments" (3a.1, 3b.1, 4a.1, 4b.1, 4c.1, 4d.1, 4e.1, 4f.1)	\$200,000	\$500,000		4.52
(D) Enhance the entrepreneurial ability to start up a company	180,000	\$428,000		5.08
(E) Increase deadweight of financial proxy of "Training program for governments" (3a.1, 3b.1, 4a.1, 4b.1, 4c.1, 4d.1, 4e.1, 4f.1)	Deadweight 0%	Increasing deadweight ratio to 25%		4.32
(F) Increase attribution of volunteers' outcomes (2.2, 2.3, 2.4)	Attribution 0%	Increasing attribution to 25%		4.33

Stage 6. Reporting, using and embedding

Key changes

In the past four years, we have held more than 300 events at 70 rural different areas in Taiwan, and introduced more than 10,000 consumers purchase our tickets of events.

Some volunteers and farmers who participated in this project have built up their own team and set up their own companies, which are listed below:

- 5 startup companies
- 6 farmers creating new service items in their farms
- 3 local communities independently and successfully run the business model of “Dining in the Farm”
- 3 volunteers were hired by Love2fruit
- More volunteers engage themselves to the agriculture in Taiwan by their own way

We really appreciate consumers’ support so that we can have income and keep going on. However, it is difficult to know consumers’ change due to too many factors that may influence consumers’ decision and behavior. It is very difficult to know their change. To follow the principles of SROI, consumers were excluded from our stakeholders’ engagement.

What we have learned to improve our management for stakeholder engagement:

- Consumers: In the future, we will embed the concept of SROI to conduct customer satisfaction survey after each event and build up CRM database to improve our management.
- Sales platform: In the future, maybe we can collaborate with those sales platforms which we may have great impacts and invite them to join our SROI analysis.

Insights from the SROI analysis

Key success factors

To prove and improve, from our SROI analysis, we realized the key success factors of “Dining in the Farm Project” including:

1. Well-established teams and supply chain

We found teamwork is very important. In some farms, we already successfully collaborate with volunteers, young entrepreneurs, young farmers, and local communities to work as a happy team and build up a well-established supply chain. In the near future, we hope to build up core team from raw materials to sales for each project site.

2. Well-known branding and reputation

We realize the more well-known of “Dining in the Farm Project”, the more power that we can help to raise the visibility, branding, and reputation for the young entrepreneurs, young farmers, and local communities. In the coming year, we hope to become an international well-known branding so that we can inspire our team to have more creativity, enthusiasm, passion, and ownership for the events.

3. Higher premium of each event

We differentiate ourselves with high premium of contents and creative agriculture services, which have never happened before in those countryside. We knew we have to keep creative for sustainable growth.



4. More supports from the government

Government's support to our collaborative farmers or communities is very helpful. When government subsidizes the farmers or communities to improve the infrastructure or enhance their knowledge, we are easier to promote our events and attract consumers. Thus, we will communicate more with government officers to let them know the impact and value that we can bring to the society.

Appendix

1. Social Return on Investment

The SROI methodology was first developed in the 1990s in the USA by the Roberts Enterprise Development Fund, with a focus on measuring and evaluating organizations that provided employment opportunities to previously long-term unemployed. During the early to mid-2000s, the United Kingdom (UK) Office of the Third Sector provided funding to continue the development and application of the SROI methodology, resulting in the formation of the UK SROI Network.

The SROI principles developed through the UK SROI Network guide SROI analyses. These principles, described in Table A1.1, form the basis of an SROI.

Principle	Describe
Involve stakeholders	Stakeholders should inform what gets measured and how this is measured and valued.
Understand what changes	Articulate how change is created and evaluate this through evidence gathered, recognizing positive and negative changes as well as those that are intended and unintended.
Value the things that matter	Use financial proxies in order that the value of the outcomes can be recognized.
Only include what is material	Determine what information and evidence must be included in the accounts to give a true and fair picture, such that stakeholders can draw reasonable conclusions about impact.
Do not over claim	Organizations should only claim the value that they are responsible for creating.

Be transparent	Demonstrate the basis on which the analysis may be considered accurate and honest and show that it will be reported to and discussed with stakeholders.
Verify the results	Ensure appropriate independent verification of the analysis.

Table A1.1 - SROI Principles

2. Stakeholder engagement questionnaire

Love2fruit - N/A

Volunteers

Basic information	
How do you know this project?	How many times do you participate in “Dining in the Farm Project”?
Why do you participant in this project?	
Outcomes and Changes	

Do you improve your knowledge of food and agriculture?	Do you apply these skills in your work?
Do you enhance your abilities of holding activities and exhibitions?	Do you apply these skills in holding activities and exhibitions?
Do you enhance your abilities of project management?	Have you been a manager of any event this of project?
Do you increase self-confidence?	Are you hired by a company similar to Love2fruit?
Does this project change of your career?	Do you know more friends after joining “Dining in the Farm Project”?
Do you improve your social skill?	Do you participant in other volunteers’ events?
Do you support other volunteers’ business at rural area?	

Local Communities

Basic information

How do you know this project?	How many times do you participate in “Dining in the Farm Project”?
Why do you participant in this project?	
Outcomes and Changes	
Do you enhance your abilities of holding activities and exhibitions?	Do you adopt agriculture service ideas to sale your products in an effective or creative way ?.
Do you run a new business in your local community?	After joining “Dining in the Farm Project”, do you help other local communities to provide any agriculture tour or dining services?
How many media exposures do you have which are caused by “Dining in the Farm Project”?	During or after joining “Dining in the Farm Project”, do you have any media exposures in TV program, magazine, or newspaper?
Do you get any government subsidy which are caused by “Dining in the Farm Project”?	During or after joining “Dining in the Farm Project”, do you get any subsidy from the government?

Young farmers

Basic information	
How do you know this project?	Why do you participant in this project?
Outcome and Changes	
Do you enhance your abilities of holding activities and exhibitions?	After joining our project, do you to sale your agriculture products in an effective or creative way?
Do you run a new business in your local community?	After joining “Dining in the Farm Project”, do you provide any agriculture tour or dining services?
How many media exposures do you have which are caused by “Dining in the Farm Project”?	During or after joining “Dining in the Farm Project”, do you have any media exposures in TV program, magazine, or newspaper?
Do you apply for any government subsidy?	During or after this project, do you get any subsidy from government caused by “Dining in the Farm Project”?
Do you increase sales revenue caused by “Dining in the Farm Project”?	

Government

Basic information	
When do you know “Dining in the Farm Project”?	How many times do you participate in “Dining in the Farm Project”?
Why do you participant in this project?	
Outcome and Changes	
Do you enhance administrative efficiency?	Do you reduce unnecessary subsidy?
Do you enhance the local industry business management abilities?	Do you change your policy directions and or the way of promotions?
How many media exposures do you have which are caused by “Dining in the Farm Project”?	

3. Inputs calculation

Stakeholder	Item	Description	Price per amount	Amount			
				2013	2014	2015	2016
Love2fruit	Personnel costs	Managers * 3 , (3 days preparing for each event), each person NT\$1,000 per day. The personnel costs proxy is NT\$9,000 per event.	9,000	46	62	54	61
	Equipment costs: table, chairs, cutlery	For each consumers, the costs of the equipment and farmland rent is NT\$200.	200	2,220	1,936	2,042	2,144
	Meal costs	The cost per meal is NT\$500 (including farms' agriculture products)	500	2,220	1,936	2,042	2,144

	Volunteer allowance and Attendance fee	We paid each participating volunteer NT\$1500 as travel allowance (including farmers and local community cadres as Attendance fee)	1,500	562	339	729	300
	Personnel accommodation costs	The cost of each volunteer's accommodation is NT\$200.	200	2,220	1,936	2,042	2,144
	Personnel dining	The cost of each volunteer's meal is NT\$80 and we offer 4 meals for 2 days, so each one is NT\$320.	320	2,220	1,936	2,042	2,144

Volunteers	Manpower proxy	<p>General volunteers, local organizations, local community cadres and farmers in the human and time investment</p> <p>Each volunteers participant in two days (16 hours), financial proxy calculation = numbers of volunteers each year * 16 (h) * basic wage *</p> <p>We calculated the minimum wage as the manpower proxy according to Ministry of Labor in each year from 2013-2016 (NT\$120/h-136/h)</p>	120-136	562	339	729	300
Local communities	Administrative fees	Coordination of local resources, visit the farm, etc. We agreed with the value of NT\$5,000.	5,000	1	2	2	2
Young farmers	Manpower proxy	Young farmers' inputs of manpower and farmland	Young farmers' inputs of manpower and farmland were paid by Love2fruit. To avoid double counting, we only calculated in Love2fruit's inputs.				
Governments	Manpower proxy	Soil and Water Conservation Bureau: Coordination of local resources, visit the farm, etc. We discuss the results of NT\$6,400	6,400	1	1	1	1

		Soil and Water Conservation Bureau: purchase the course of DITFP at 2016	1,000,000				1
		Wai-pu District Office,Coordination of local resources, visit the farm, etc., we agree with the results of NT\$20,000	20,000		1	1	1
		Southwest Coast National Scenic Area: Coordination of local resources, visit the farm, etc. We agree with the results of NT\$6,400	6,400		1	1	1

SOCIAL VALUE

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Statement of Report Assurance

Social Value International certifies that the report "SROI Report of Dining in the Farm Project", by Yu Tsui Lin (Tracy) of PricewaterhouseCoopers Taiwan, published in March 2017, satisfies the requirements of our report assurance process.

The assurance process seeks to assess whether or not a report demonstrates a satisfactory understanding of, and is consistent with, the Seven Principles of Social Value. Reports are independently reviewed by qualified assessors and must demonstrate compliance with the Social Value assessment criteria in order to be certified. The Social Value assessment criteria document can be downloaded from the website socialvalueuk.org.

Assurance here is against the Social Value principles only and does not include verification of stakeholder engagement, report data and calculations.

Awarded 22 June 2017



Jeremy Nicholls
Chief Executive Officer
Social Value International



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