

Article

# The Return on Investment in Social Farming: A Strategy for Sustainable Rural Development in Rural Catalonia

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**Abstract:** Although social farming (SF) has been a successful endeavor in Catalonia over the last 30 years, it has not been visible for part of society, which is largely unaware of its existence. Nevertheless, this study has demonstrated after studying five cases that the social return on investment (SROI) has been significant in rural areas. In this study, five in-depth interviews were carried out, and a general questionnaire was sent to 161 SF projects in Catalonia with a view to analyzing the participation of stakeholders and the returns they have achieved. The SROI method and the benefits to different stakeholders are concisely described. Our main foci are people at risk of social exclusion, their families, and the project promoters, but we also believe it is essential to analyze the administration of projects and the settings in which they take place. It is calculated that there is a social, economic, and environmental return on investment in terms of the benefits to the territory's sustainable local development at an approximate proportion of three euros for every euro invested. Without a doubt, SF can help to support proximity agriculture, thus favoring its development and viability.

**Keywords:** social farming; rural development; groups at risk of social exclusion; multifunctionality in agriculture; social return on investment; SROI

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## 1. Introduction

The aim of our research is to demonstrate that social farming (SF) is an activity that has managed to contribute a social, economic and environmental return to society that is greater than the investment made in carrying out the activity [1]. Generally speaking, in the cases analyzed in Catalonia, the return has been two and a half to three times greater than the original investment. In order to ascertain this, the social return on investment (SROI) method was used to analyze the contributions of the actors involved in each SF project [2].

To give a simple definition, SF [3] is an activity promoted by public or private institutions aiming to improve the chances of employability for groups at risk of social exclusion (RSE) by means of agricultural work and transformation of agricultural products, or in activities related to nature. There are five basic elements that should be kept in mind: (1) groups at RSE, who are the main beneficiaries of the projects; (2) the institutional promoters or staff of the projects; (3) the technical team carrying out the project; (4) the agricultural activity, which is also an aim of the project; and (5) the therapy and healthcare offered to people at RSE [4]. SF entities located in rural areas help to achieve sustainable development, including the maintenance and improvement of personal and social services [5]. Moreover, this rural activity favors progress in proximity agriculture and food sovereignty [6,7] because SF helps the use of local land and resources for production and looks for customers in the same region [8]. Other concepts

like “zero kilometer” or slow food are similar but more related to restaurants and cooking. There are other similar concepts like Community-Supported Agriculture (CSA), which promote a direct connections between the producers of food and those who consume it [9] or *Vía Campesina* which advocates for family farms based on sustainable agriculture under local community control with access to local markets and the right to food sovereignty [10].

This study has been carried out in the conceptual framework of sustainable local development (SLD) where there is cooperation among entities that have in common the production of goods and services with added value [8]. SF is one of these activities and is part of the social economy led by the third sector [11,12]. The SROI methodology was applied [2] in order to analyze five SF projects in Catalonia. However, this methodology has limitations [13] which can only be remedied by combining it with others like the Business Model Canvas [14] or participative analysis represented by in-depth interviews. In essence, the SROI methodology is useful for ascertaining the progress of an entity [15] but not for comparing entities. In our research, though, it was suitable for comparing entities within the same area of specialization. Moreover, in future research, our aim is to compare the results for each entity with those of a later year. There are three main phases of the methodology: first, some European concepts and experiences of SF were reviewed; second, a database of SF experiences in Catalonia was produced; and, third, in the core of the article, a description of the SROI methodology is given, the results are analyzed, and final conclusions are presented.

SF is an activity which collaborates to reinforce multifunctionality in agriculture. New or old organic production is oriented to regional consumers who appreciate social and ecological improvements. This activity, together with other touristic and trade activities, based on value-added products in the area promotes Sustainable Rural Development (SRD) [16]. This experience is still not massive but points out a trend to promote SRD in Catalonia. We may introduce some research questions to support this trend. Will the SROI in rural areas of Catalonia be enough to encourage more entrepreneurs in SF? Will Catalan society appreciate the quality of proximity agriculture in SF as a social, economic and environmental value? Finally, does SF need collaboration between the private and public sectors to develop?

## 2. Conceptual Framework

SF is an activity that favors SLD in a territory since it is based on products and services defined by added value and respect for the environment. However, it should be seen as part of the social economy in which mainly third sector entities engage. SF products are increasingly appreciated by consumers, both for being social and for their ecological orientation [17].

Rural development (RD) means integration and transversality. It brings together all the dimensions of the rural world (economic specialization, cultural heritage, social and human capital, environment, etc.) and is based on the population’s social and economic well-being, measured more by quality of life in the country than by GDP per capita. Rural areas are increasingly being turned into a “commodity” [18,19] and, in order to reduce this, it is necessary to work towards a modern, technologically advanced society with new activities [20].

According to the Food and Agriculture Organization (FAO) [21], RD enables integration and encompasses transversal thematic fields (natural, physical, human, technological, and social capital) and services, and also the control of productive capital. SLD should combine economic, social, and environmental policies in the concept of “sustainable development” as formulated in the Brundtland Report [22]. The reduction of the rural urban divide to approach a rural urban continuum could support the development for satisfying the present needs of the population by not endangering resources that might be necessary for future generations, for example by abandoning agricultural land [23]. This means favoring proximity agriculture [24] in order to farm useful agricultural land and encourage food sovereignty [25,26], which would support SRD in a territory, although this can sometimes lead to a clash of interests between farmers and consumers who are looking for low prices in the framework of globalization [27].

Besides multifunctionality [28], one of the characteristics of SRD is that it can be seen as an “eco-economy” because it aims to avoid damaging the environment and thus excludes elements like industrial contamination, chemical agriculture, and dividing the territory with excessive infrastructure which creates abandoned and unusable spaces [29]. It also aims to produce added value in rural activities in places with increasingly accessible high-quality landscapes [30]. Finally, value is given to human capital with endogenous development [31] combined with formal and informal social networks that benefit from information and communication technologies (ICT) and generate social capital in RD [32]. A way of recovering abandoned spaces is exemplified by innovative projects like the “Art-Food Hub” which connects local communities [33].

Since the 1960s, SRD has sought to provide solutions for at least three problems: (1) finding a viable economic base for rural areas; (2) achieving an adequate quality of life and good environmental conditions for the population; and (3) reorganizing local rural society in a globalized world without sacrificing its identity [34].

The EU’s Common Agricultural Policy has funded rural regions with three goals in mind: (1) compensating for territorial imbalance by providing better access to social and economic opportunities; (2) correcting socioeconomic inequalities, especially between genders and among young people; and (3) environmental protection and implementation of policies favoring sustainability. SLD entails prioritizing the use of local resources to promote the production of goods with added value by making the most of the comparative advantage of rural and mountainous areas [16].

The Social and Solidarity Economy (SSE) is a sector of the economy that is halfway between the private and public sectors. Also known as the third sector, it includes cooperatives, associative work organizations, employee stock ownership companies, non-profit-making organizations, charitable entities, mutual societies, and associative micro-enterprises. This should not be confused with the collaborative economy, which seeks forms of working relationships in situations of precarious employment. The SSE could be defined as a form of economic action, organizing the production, distribution, circulation, and consumption of goods and services in an associative and cooperative manner [11]. Three common elements defining the transformative nature of the SSE stand out: (1) a democratic, participative management in contrast with a hierarchical model where a few people control, manage, and decide about resources, heritage, information, and the future of the majority; (2) it is geared to human needs, with fair management of sustainable use of resources; and (3) it is commitment to the community by contributing to improving the society through job creation, provision of services, links with the territory, support for social causes, funding for solidarity initiatives with impoverished countries, and working with transformative social movements [35].

SF is now well-consolidated in many European countries where agricultural activities are combined with healthcare therapy or inclusive (rehabilitation) practices that enable innovative responses and work opportunities to groups at RSE [36,37]. However, SF takes on a range of forms depending on the conceptual framework and traditions of each country; so, for example, it might appear as Green Care (GC) or Care Farming [3,38,39].

The concept of GC covers a wide range of activities that have in common their use of natural elements to promote and sustain well-being and physical, mental, and social education [4,40,41]. When the predominant form is agricultural work, or the use of farmland combined with promoting physical and mental health among the participants, it is called Green Care in Agriculture (GCA). Promoting mental health, it includes therapeutic and rehabilitation services [42]. The environmental quality of the landscape also contributes to the success of this focus [43].

Care farming (CF) began in the Netherlands and then spread in the United Kingdom [44]. It is defined as the use of conventional farms and agricultural landscapes as key elements for improving the mental and physical health of people at RSE. The aim is to achieve personal development and provide rehabilitation opportunities to vulnerable individuals, including those with physical disabilities, mental disorders, addictions, or learning difficulties, among other situations associated with RSE [42,43]. One characteristic of CF is that the farms themselves provide the social and health services to which users

have access, either on a personal basis or through benefit societies or public subsidies. Accordingly, the farms need to have professionals, or farmers must be trained in healthcare and social work skills [3].

SF includes activities and services linked with therapy, inclusion, rehabilitation, improving health, rehabilitation, education and training, always engaging in agricultural activities or transformation [3]. However, the main feature of SF is that people at RSE have a contract and receive payment for their work. Furthermore, the projects include personal objectives like improved conditions for groups at RSE, their empowerment, and the recovery of the dignity, or the employment of professionals working on the technical and human levels. However, this does not exclude territorial goals like SLD, improvement in the environment, and promotion of agriculture of proximity, especially in peri-urban zones.

For all the similarities between these approaches, some differences are also visible. CF and GC prioritize healthcare and therapy, while GCA and SF mainly occur in farms or projects engaged in agriculture or stockbreeding. There is also a difference between users paying for services received (CF, GC and GCA) and users receiving remuneration for the work they do, which even includes participating in the organization and management of the SF project. These concepts refer to the same phenomenon, but due to territorial contexts show different adaptations to the terminology [1,42,44,45]. SF, the type that covers the greatest number of situations, can be defined as a series of experiences using agricultural or local natural resources to improve health, education, social employment, and the empowerment of groups at RSE [36]. Another important aspect of SF is improving quality of life for members of the project and, at the same time, helping to implement new strategies of local development, creating new alliances between agriculture and social-health services and, in general, contributing to the added value of production and its ecological dimension [46].

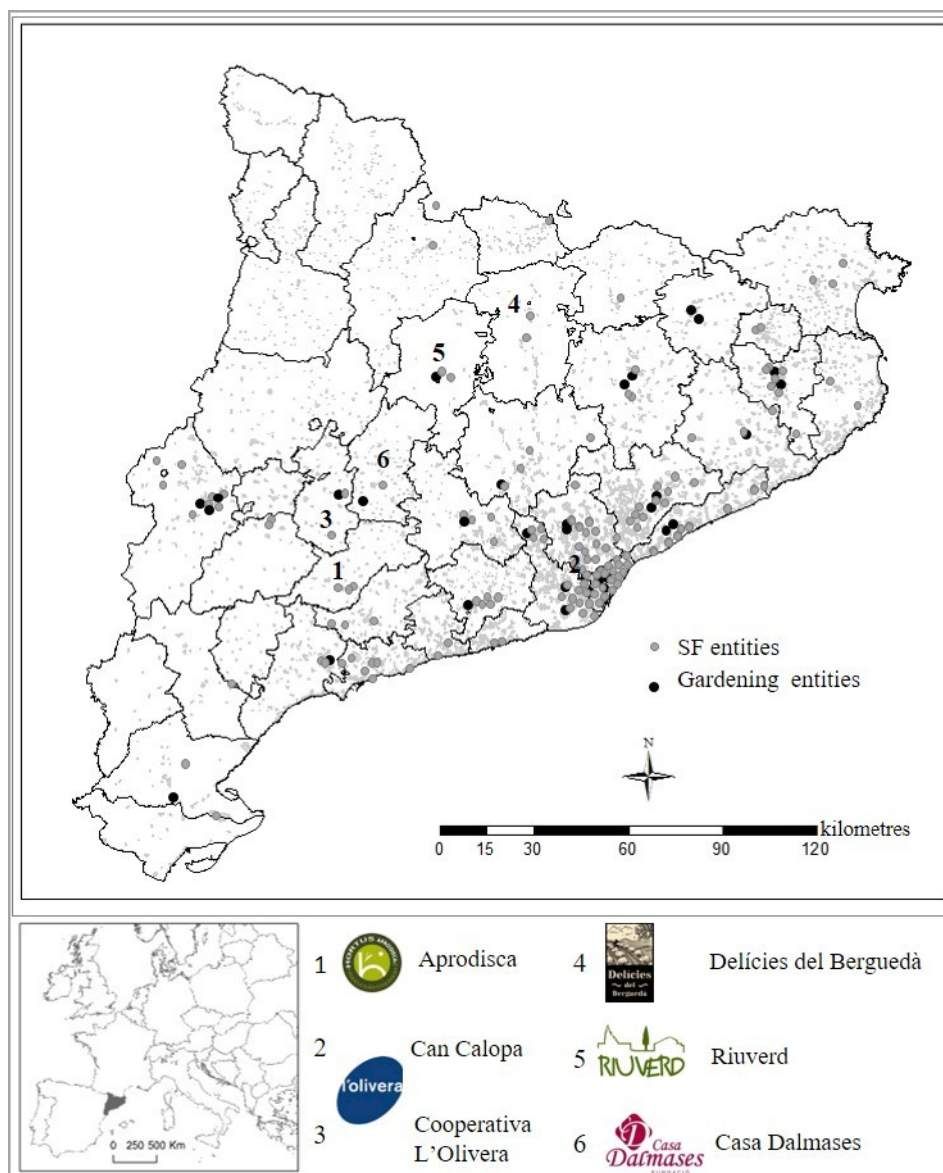
### 3. Study Area

The agricultural sector in Catalonia represents 1.5% of the working population, which is calculated as being 42.5% of the total population [47]. Data from the Agrarian Census show that this sector is clearly in decline in several aspects. First, the employed population dropped by approximately 17% between 1999 and 2017 [48]. Second, the useful agricultural surface (UAS), including pasture and cultivated areas, declined from 1,869,203 hectares in 1997 to 1,125,268 in 2013. Finally, the number of farm and livestock holdings fell from 68,944 in 1997 to 59,097 in 2013 [49]. Although the data show this negative trend, initiatives on the local scale to promote rural development, social innovation, and production of high-quality agro-ecological products with added value have been initiated within this sector.

The census of SF farming entities in Catalonia shows that the total number in 2017 was 206 (Figure 1), divided into two categories in which 161 are engaged in SF, while the other 45 are mainly devoted to gardening [46].

The first SF entities were located in rural areas between 1975 and 1992. In a second period (1992–2008), there was a greater concentration of these endeavors in rural settings because the government allocated part of the public budget for social purposes in order to incentivize programs that would create initiatives in support of the most vulnerable groups. Finally, a third period (2008–2017), coinciding with the onset of the financial crisis, showed a greater presence of SF projects in rural areas, since they were seen as a local development strategy and also as a way of coping with the economic crisis by means of innovative projects with a clear social character [46].

In this study, five entities created in the third period (Figure 1) and located in rural settings have been analyzed. We do not claim that they are statistically representative of the 161 SF entities in Catalonia. However, we believe that, given the type of production and services they offer, it can be said that the SROI results give an approximate account of the reality of SF in Catalonia.



**Figure 1.** Social Farming entities in Catalonia and the study cases. (The figure has been changed). Source: Authors.

(a) Aprodisca Ambientals i Ecològica (2015), is an Employment Integration Company (EIC) for people at RSE located in Constantí (Camp de Tarragona). Its main promoter is the Associació Aprodisca de Montblanc (Conca de Barberà), which was created in 1986 by families of children with disabilities in order to provide employment for them and improve their social integration through an orchard and a product processing and packaging workshop. The Generalitat of Catalonia granted them use for 25 years of the Can Mas Fàbregas estate, a modernist building on five hectares of land, so that they could employ groups at RSE for maximum two-year periods. Among the seven people on the property in 2015 were former drug addicts with minimum guaranteed income, long-term unemployed people, disabled people, and immigrants. Aprodisca works with the Social Services Network of the municipalities of the Selva del Camp and Constantí. The project is geared to organic horticultural production and processed agri-foods that are sold in the tourist towns of the coast and also supplied to the parent entity (Associació Aprodisca de Montblanc) in exchange for financial support to maintain the project.



(b) Can Calopa de Dalt is a local revitalization project with a focus on endogenous resources and environmental management in a space that is under considerable pressure from urban development. It was founded in 2010 as the result of an agreement between the Barcelona City Council and L'Olivera Cooperativa. Since then, L'Olivera has been working and managing a municipal estate with three hectares of vineyards and a seventeenth-century building located in the Collserola Natural Park. The farmhouse of Can Calopa de Dalt reproduces the social project run by L'Olivera in Vallbona de les Monges, where it manages a home-residence and a Special Work Center (SWC), the Centre Especial de Treball (CET).

The focus of Can Calopa is the social and employment integration of its beneficiaries. These are basically young people at RSE with some degree of intellectual disability and/or mental disorder. The SWC accommodates 11 people who permanently live and work on the farm. They take care of the vineyard and clear the surrounding forests in Collserola. They have expanded the project's activity using the farmhouse building to organize conferences and as a tasting center and agro-shop. The project is financed by sales of the products and a public subsidy for environmental management and services offered to groups at RSE.

(c) Casa Dalmasas is an entity created in 2012 with the twofold goal of incorporating people with special difficulties into the labor market in the rural area of La Segarra and, at the same time, giving new value to local heritage by turning a seventeenth-century stately home into a workshop producing artisanal beer (2014) and chocolate (2016). It is a private foundation with a nine-member board of trustees who make a monthly contribution. The project is funded by the Social Work Foundation of La Caixa, the Provincial Government of Lleida, the Leader Gustum Consortium (which promotes a network of craft beers), and the Social Entrepreneurship Program of the Generalitat of Catalonia, in addition to crowdfunding through Verkami. There are also indirect contributions, such as material received from L'Olivera Cooperative (1500 bottles of 75 cl) and 30,000 crown caps donated by a company.

The Casa Dalmasas project consists of the store "L'Espígol" (2012) which works with the Alba Association in Bellpuig and the Occupational Center L'Espígol de Cervera, which manages it. They sell SF products and others of social value and employ people at RSE (young people with intellectual or mental disabilities, and victims of structural unemployment). Also participating is the rural group EMAUS, which advertises the products produced by the project by taking them to fairs and markets.

(d) Portal Berguedà S.L. (2011) is an EIC promoted by the Portal Foundation in support of young people with dual pathology and their families. Located in the municipality of Cercs (Berguedà), it specializes in dairy products, which are sold under the Delicias del Berguedà brand. It aims to assist young people through training in the workshop so that they become empowered and autonomous and can acquire work habits and the necessary skills for employment in companies. Value-added dairy products are produced, these being aimed at market segments seeking quality and proximity agriculture. The raw material of cow's milk is obtained from organic farms with market prices in the upper range. Funding and advice are given through the Ship2B retail program have allowed the entity to expand its activity. Commercialization is carried out by the cooperative Vogadors, which brings together SF entities selling their products in towns of the Berga-Manresa area.

(e) Riuverd Catalan Cooperative Society Ltd. (SCCL; 2014) arose from the Shared Schooling Unit of the Solsonès region. This organization is managed by the Afrau Association for Educational, Cultural, Social, Occupational and Leisure Services. When the promoters of the Riuverd project observed that many young people coming from unstable, disadvantaged family backgrounds lacked certain personal resources at the end of compulsory schooling, they founded a non-profit and socially oriented cooperative with the aim of the integration and social and job training of people at RSE, with a particular focus on empowering young people so that they can find employment in the working world. A two-year training program is established for each person, who will then be engaged in the economic activities of the entity.

The project has four activities, namely cultivation, distribution, and the sale of organic horticultural products; the production of jams and other preserves; agricultural and gastronomic training; and the

cultivation of aromatic herbs. It consists of a farmhouse, Cal Robert, with facilities and two hectares of irrigated land, an agricultural shop and several educational spaces belonging to the Solsona Council. It is basically financed by its activities, from public grants for employing people at RSE, and it is part of the Social Entrepreneurship program of the Generalitat of Catalonia, which has provided funding for the project. Moreover, Riuverd has contributed towards founding the organization “Agro treballa al Solsonès”, which promotes employment in agriculture and SF.

#### 4. Methodology

The aim of the research was to evaluate the social, economic, and environmental impact of five SF entities in rural areas of Catalonia in order to identify the return to society of this activity. To this end, we used the SROI methodology which was proposed in 1997 by the third sector organization Roberts Enterprise Development Fund, a group that specializes in promoting social and employment integration of people at RSE in California, USA. The main aim was to measure the extra-financial impact of social enterprises and entities; or, in other words, to find a way of calculating the value of non-profitmaking organizations for the population at RSE. Social and environmental elements were added to economic costs and benefits in order to demonstrate the overall return to society and reduction of inequality and environmental degradation [2].

Greater efforts are being made to demonstrate that socially oriented activities carried out by public or private non-profitmaking institutions are socially effective. This has strengthened the instruments for measuring and evaluating the results obtained. Measuring the SROI appears as one of the methods that have obtained the best results in this regard [5]. This has been used in many domains but is especially important in matters of health and therapy [50]. One interesting example is its application to a public special education center for disabled youths in Spain [51]. The South Korean researchers Dong-Joo Kim and Yong-Seung Ji [52] consider that applying SROI makes it possible to measure the added social value produced by third sector enterprises. In a study of fifty social enterprises they demonstrate that job creation was the most significant goal achieved, which is what our study has also shown. Application of the SROI method has been extended to many fields which have in common the social nature of the activities, even in entities that are apparently as far removed from SF or social health as sports teams [53].

Based on the initial idea, work has been done to develop different SROI foci in keeping with the type of activity being analyzed and the control techniques of the process. At this point we would give as an alternative example to the more widespread SROI approach [2] a project in the Netherlands [54] which gives more emphasis to the “Theory of Change” and the “Social Evaluator web-based tool” to produce an SROI response. The activity it aims to analyze is the development cooperation sector, although it has also been used in Green Care evaluation.

In our research, a review of the literature was presented in order to define the concept of SF. Next, SF in Catalonia was studied using a 2017 census of 161 entities devoted to SF. In this article, we focus on SROI analysis in the five selected entities. SROI quantifies the most relevant indicators for each organization and seeks elements that lie outside economic values in order to explain the nature of change with reference to social, environmental, and economic outcomes. Hence, it was necessary to use monetary terms that enable calculation of the cost-benefit ratio.

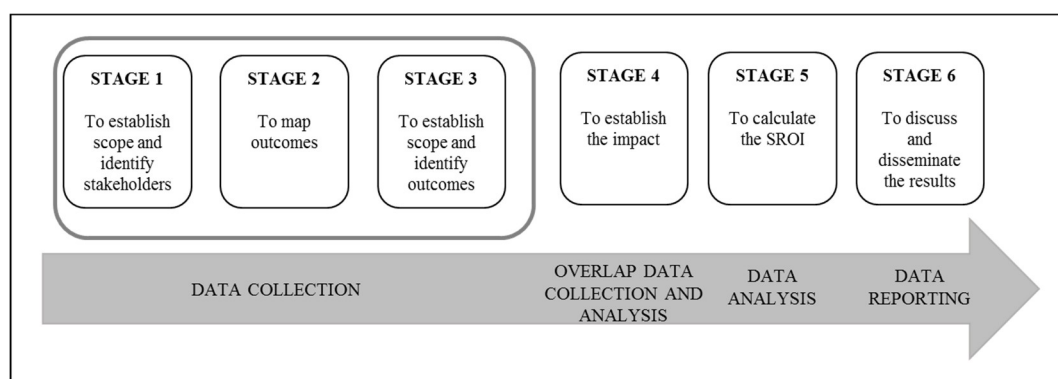
This methodology can adopt different forms. It can be used to ascertain the nature of the return for the entity as a whole, or for only part of it, or for a specific process. The study can be carried out by the entity itself, or an external research team can perform the calculations and conversions. In the present study, the five entities were analyzed by an external team of researchers.

There are two ways of using SROI methodology, namely retrospectively or prospectively. In the former case, real outcomes are evaluated when they have already happened, and, in the latter instance, predictions are made of how much social value will be created if the activities achieve the expected outcomes. This latter form of SROI is useful for planning future activities and makes it possible, first, to maximize the impact, and, second, to identify which parts must be evaluated after the entity becomes

operative [2]. In the present study, analysis of the five SF entities was carried out retrospectively for the 2015 exercise. None of them had previously been subjected to an SROI evaluation and the collection of data for identifying social value has been defined for the first time in every case. The results obtained not only provide the entities themselves with value, but are also useful for planning future activities and improving the development and social impact of each entity.

SROI is based on seven principles adapted from social accounting and cost-benefit analysis [55]. These principles furnish the basic elements for decision making, increasing and maximizing social value based on equality, improving the well-being of groups at RSE, and boosting environmental sustainability. The principles are [2]: (a) involving stakeholders; (b) understanding what is being changed; (c) assessing only the important elements in the process of change; (d) including what is essential in the change; (e) claiming the value that each entity is responsible for creating; (f) being transparent; and (g) checking results.

The SROI methodology combines qualitative elements like personal opinions and a perception-based approach and quantitative elements like the entity's financial database or the study of the business model. Calculation in the SROI methodology entails six stages (Figure 2), the first three of which pertain to data collection, the fourth and fifth to analysis, and the six to dissemination of results.



**Figure 2.** Social return on investment (SROI) stages. Source: authors' own, based on Nicholls et al., 2012.

The first stage consists of establishing the scope of the analysis and identifying the key stakeholders for each SF entity. This phase is essential because it is the point at which the most representative stakeholders for each case are selected in order to explain both the investment made and the results. At the same time, the Business Model Canvas [14] was applied to define the business model and highlight the chain of value for each initiative. Interviews with the technical staff of each entity were carried out in two different periods of 2015 in order to obtain the data.

The second stage consisted in mapping the outcomes. Once the value of the stakeholders was defined, the economic, social, and environmental outcomes were identified. Since these are entities where the users are people at RSE, it was difficult to identify some outcomes with precision.

From the third to the fifth stages, it was necessary to have the opportunity to follow all the calculations made. Behind each figure in the value column it was possible to follow all the changes and manipulations made. This means understanding how the value of an investment or the value of an impact is obtained. It was essential to distinguish between investments at the beginning of the process, to measure the changes during the process, and to measure the impact in each stakeholder at the end of the process. To do so it was important to define the expected changes in the selected stakeholders and to identify exchange rates and change indicators, because the former involved choosing the most remarkable expected changes and the later involved finding the most representative indicator. At this point it was important to be able to follow all the conceptual and mathematical operations, like with the selected financial proxy.



The third stage was detailing the outcomes and their availability. Once they were presented, indicators were established to explain their impact, and the units of change obtained were quantified. For each one of these a financial proxy was made, thus making it possible to quantify the monetary value of the outcome. Since the users are people at RSE it was difficult in some cases to identify the monetary value of the outcome.

The fourth stage was to establish the impact. The impact of the investment was quantified, subtracting attributions—analyzed by means of using different corrective factors—that were not produced by the entities.

The fifth stage was calculating the SROI. Once the map of outcomes was produced, the two main variables quantifying investment and income were presented: the drop-off variable and the social discount rate.

Finally, in the sixth stage, we described and discussed the results in a focus group with the SF entities in order to contrast and verify them. The findings were presented to the entities and the different interest groups.

Although the results obtained provided clear information about each of the entities, it is important to recognize one of the main weaknesses of approach, namely, that even if one wished to tend towards standardization the results cannot be compared mechanically among the different SF entities because the stakeholders, outcomes, and specificities are different for each one. As a result, the grouping of data and the comparisons made in this study will always be approximate.

## 5. Results and Discussion

The SROI methodology was applied to five SF experiences in rural areas as described in Section 3 of this paper.

### 5.1. Project Analysis and Stakeholder Identification

The analysis of the SROI in each project aimed to measure the impact of the activity on the main stakeholders by comparing it with the initial investment [56]. The structure of the analyzed SF entities was very similar because they coincided with respect to most of the stakeholders. There were beneficiary workers, members of the technical team, volunteers, and trainees, together with one or more activities that generate customers and suppliers. Usually, foundations, parent associations, or social entities promoted the project (La Caixa in Casa Dalmases (Tables 1 and 5); Catalunya-La Pedrera in Delícies del Berguedà (Tables 1 and 6)), or there were agreements with the local administration (Barcelona City Council in Can Calopa (Tables 1 and 4)), all of which help with development. There were always positive synergies in the territory and community where the project is located, with little investment and a significant total impact, promoting SLD [57]. The public administration invests in grants to employ beneficiaries and technicians and obtains a positive return in tax revenue and savings on social subsidies.

The descriptions and justifications of Table 1 correspond to data considered for any of the five cases analyzed.

After establishing the main stakeholders, we shall now present the changes that can be expected in their regard (Table 2). These changes can be seen as having had a direct effect on each interest group, or an indirect effect, depending on the relationship between the change and the stakeholder. The changes are classified into three categories: economic, social, and environmental. However, in order to be able to compare them, we shall give them a monetary value, which will make the comparison easier when it concerns economic values such as a salary or the payment of rent. Sometimes, standard values like average salary or indicators shall be used, for example, savings in psychiatric care of a beneficiary if socio-health care is offered in the SF entity. On other occasions, financial proxies will be used, for example the value of fire prevention when abandoned agricultural or forest land is used. This environmental improvement is then calculated in accordance with the value of the cost of putting out a fire and subsequent recovery.

**Table 1.** Description and justification of the stakeholders analyzed.

Stakeholder	Description	Justification	Cases
Beneficiaries or users	People at RSE in various groups.	Employment and socio-health care are the main objectives of SF.	The five entities.
Technical team	Professionals with transversal skills in different fields.	They are responsible for promoting and managing the project.	The five entities.
Volunteers and/or student interns	They work without pay and receive job satisfaction as well as acquiring skills and knowledge in managing SF.	An important element in SF entities for creating social capital and improving social relations.	Aprodisca; Can Calopa; Casa Dalmases; Delícies Berguedà.
Foundations/associations	A promoting parent entity that helps to develop an SF project.	Provides services, funding, and advice at the beginning of and during the process.	The five entities.
Family members	From the milieu closest to the beneficiaries, they experience positive changes such as emotional and material well-being.	The activity of the entity gives emotional support and eases the burden of family attention to the people at RSE in their care.	The five entities.
Customers	People or entities that value the project for the quality of the product and services of the SF entity.	They contribute most of the income for products and services they obtain in the SF entity.	The five entities
Suppliers	These are the companies that contribute the raw materials for the products of the SF entity.	These are basic suppliers, such as those that provide organic products. This is a key expense for the entity.	The five entities.
Collaborating institutions	Entities offering services and indirect contributions of materials, as well as advice.	They assist in the development of the entity, especially during the first years of the project.	Can Calopa; Casa Dalmases; Delícies del Berguedà.
Local and provincial administration	They offer grants and subsidies to maintain jobs and facilitate the development of the entity.	Their services work with the entity and contribute investments, as well as recording changes in relation to people at RSE.	The five entities.
Community and local territory	The activity of the SF entity may have an effect upon or generate change in the territorial environment.	This favors cooperation between activities in the territory, as well as ecological products of added value.	The five entities.
State and provincial administration	They receive income from taxes and social security payments as well as saving on aid and subsidies.	Significant changes and savings are registered regarding the activity of the entity and the employment function of the staff at RSE.	The five entities.

Source: Authors' own, using data from in-depth interviews.

**Table 2.** Expected changes among stakeholders involved in social farming (SF) for the five entities.

Stakeholder	Expected Changes
Beneficiaries or users	<p>Integration into the job market: access to a job.</p> <p>New job skills: increased responsibility (e.g., punctuality).</p> <p>New professional and personal skills (e.g., specialization).</p> <p>Material well-being: salary, social security, economic autonomy.</p> <p>Emotional well-being: self-esteem, trust, satisfaction, relationship with nature.</p> <p>Physical well-being: improved health.</p> <p>Social integration. Improvement of interpersonal relationships and social skills.</p> <p>Personal autonomy and independent life.</p> <p>Empowerment.</p>
Technical team	<p>Access to a job.</p> <p>Salary and social security.</p> <p>Learning, experience, and new professional skills.</p> <p>Ability to adapt easily to a range of functions.</p> <p>Emotional well-being. Participating in a social project, motivation, satisfaction.</p> <p>Physical well-being: work in a pleasant environment in contact with nature.</p> <p>Personal development and improved social relationships.</p>
Volunteers and/or student interns	<p>Emotional satisfaction and motivation to participate in a social project.</p> <p>Learning to generate projects (organizational skills).</p> <p>Acquisition of technical knowledge: agriculture and ecological processes.</p> <p>Physical well-being: work in a pleasant environment in contact with nature.</p> <p>New contacts and expansion of the personal social network.</p>
Foundations/associations	<p>Meeting the core objectives of the foundation and/or association.</p> <p>Social diffusion of access to employment and social improvement for beneficiaries.</p> <p>Capital contribution and financing the development of the SF project.</p> <p>Knowledge and contacts with society. Recruitment of new partners.</p> <p>Providing training and platforms for collaboration among SF entities.</p> <p>Saving costs of guardianship and human resources management (Guardianship Foundation).</p> <p>Management and maintenance of farms and heritage (landscape, land, and buildings).</p>
Family members	<p>Availability of more time if paid work is done.</p> <p>Economic security: contribution of a salary to the family nucleus (only sometimes).</p> <p>Emotional well-being: psychological rest, stress reduction, tranquility.</p> <p>Improvement of inter-family relationships: conflict reduction.</p> <p>Peace of mind and hope of resolving situations of conflict.</p>
Customers	<p>Revenue from sales and services (agricultural and processed products, training).</p> <p>Emotional well-being of the client: satisfaction of working with a social project.</p> <p>Social economy: acquiring quality social products locally.</p>
Suppliers	<p>Providing raw materials and services for the development of the activity</p> <p>Giving value to proximity agriculture.</p> <p>Obtaining better prices and working relations because of dealing with wholesalers.</p> <p>Economic and treatment facilities thanks to relationship with a social project.</p>
Collaborating institutions	<p>Therapeutic support and monitoring of people at RSE in the SF project.</p> <p>Joint marketing strategies (2147 Mans, Vogadors, etc.).</p> <p>Contribution of low-cost materials and advice, and funding.</p> <p>Making contacts that promote social networks and territorial activities.</p>
Local and provincial administration	<p>Agreement ceding public properties for use by projects: management and maintenance.</p> <p>Economic contributions to SF projects through offering services.</p> <p>Savings in social benefits expenses, for example with subsidized housing.</p> <p>Savings in social and health services expenses (e.g., family assistance and healthcare).</p> <p>Savings in training and education of workers.</p>

Table 2. Cont.

Stakeholder	Expected Changes
Community and local territory	Presence of a local development and entrepreneurship project. Social cohesion. Networking for collaboration among producers and contacting consumers. Giving value to local products and promoting quality added value. Recovery of abandoned agricultural land and production, for example, of wine. Landscape and historical heritage conservation. Actions to reduce fire risk and increase biodiversity.
State and provincial administration	Increased revenue from tax collection (personal income tax, VAT, etc.) Increased revenue from social security contributions. Grants for paying salaries of Special Work Centre (SWC) and Employment Integration Company (EIC) workers. Reduction of aid and expenses in social benefits.

Source: Authors' own, using data from in-depth interviews.

### 5.2. Impact Map of Each Case: Identification of the Investment and Results

The investments made by each stakeholder participating in the project must be calculated. Actual contributions were taken into account or valued according to the indicators that allowed us to estimate the investment made. It is important to bear in mind that the investment is made at the beginning of the project. Hence, we do not count the salaries of users or the technical team, which will constitute an impact or change, but the cost of their training or adaptation to the project is considered (see Table 9). The contributions of the parent entity in human or material resources and of foundations and associations are important. Clients contribute income while suppliers create expenses. We shall consider this separately in each case analyzed (Tables 3–7). The percentage of positive investment is calculated for each stakeholder, as is the amount paid out to suppliers and the negative percentage this represents in the total amount invested.

Table 3. Investments made by selected stakeholders in Aprodisca Ambientals i Ecològics.

Stakeholders	Description	Value in €	Results (Outputs)
Workers at RSE	Time, effort, and commitment.	0.00	7 workers in a situation of social exclusion.
Professionals (technical team)	Time, involvement and commitment.	0.00	3 permanent workers and 3 substitute workers for holidays and specific reinforcement needs.
Aprodisca Association (parent)	Financing.	24,688.39 (23.38%)	Working to advance the activity of the Employment Integration Company (EIC).
Customers	Monetary contribution.	48,613.94 (46.03%)	They prefer quality and proximity agriculture with social value.
Suppliers	Monetary expenditure.	−42,454.62 (−40.20%)	Revenue for suppliers.
Family members of people at RSE	Effort, satisfaction, time and commitment.	0.00	7 families have members who are EIC workers.
Public administration	Money.	29,927.33 (28.34%)	Subsidies and contributions of a public nature for EIC activity.
Community and local territory	Generating compatibilities with surrounding entities.	0.00	Links with the administration and entities. Environmental improvement of abandoned land.
Volunteering at the Horticultural School	Time and professional support.	2376.00 (2.25%)	2 people have participated in the entity as intern staff (550 h).
<b>TOTAL INPUTS</b>		<b>63,151.04</b>	<b>= + 105,605.66 − 42,454.62</b>

Source: Authors' own, using data from in-depth interviews.

**Table 4.** Investments made by selected stakeholders in Can Calopa de Dalt.

Stakeholders	Description	Value in €	Results (Outputs)
Workers at RSE in home-residence	Time and effort.	39,204.00 (6.69%)	11 workers in the SWC and home-residence users.
Technical team: SWC professionals and home-residence	Time, effort, involvement, and commitment.	0.00	12 jobs (6.5 in the SWC and 5.5 in the home-residence).
Volunteers	Time, commitment and personal effort.	12,692.16 (2.17%)	4 volunteers (2938 h per year).
Barcelona City Council	Monetary contribution and collaboration.	217,334.17 (37.11%)	Home-residence management concession (people with intellectual disabilities).
Sabadell Agrarian Park	Collaboration.	0.00	Maintenance of public farm and production of 3100 bottles per year.
Customers of services	Monetary income.	60,751.50 (10.37%)	Receive services offered by the SWC.
Suppliers	Contribution of remunerated services and raw material.	−153,054.34 (−26.13%)	Therapy and other health services. Packaging, transport, etc.
Public administration, provincial and state	Subsidies for SWC and home-residence workers. Tax revenue.	255,718.10 (43.66%)	Maintenance of protected jobs (SWC) and home-residence positions. Paid taxes and social security.
Families and tutors	Effort, satisfaction, time, and commitment.	0.00	11 families and/or guardians with members in the home-residence and in the SWC.
Guardian foundations: “Som Fundació” and 3 more	Socio-health collaboration.	0.00	8 of the 11 home-residence users are supervised by a foundation.
Community and local territory	Collserola Natural Park; surroundings.	0.00	Managing crops and spaces at fire risk. Environmental improvement in abandoned land.
<b>TOTAL INPUTS</b>		<b>432,645.59</b>	<b>= + 585,700.33 − 153,054.24</b>

Source: Authors' own, using data from in-depth interviews.

**Table 5.** Investments made by selected stakeholders in Casa Dalmases.

Stakeholders	Description	Value in €	Results (Outputs)
Workers (disabled) at RSE	Time, effort and commitment.	1797.12 (5.13%)	1 person working in an internship.
Young people with special difficulties or in structural unemployment	Time, effort, involvement and commitment.	5063.04 (14.45%)	8 users (5 with intellectual disabilities—Association Alba-L’Espigol store, and 3 at RSE of Emaús Rural).
Permanent volunteers in the technical team	Time, effort, involvement, and commitment.	1195.92 (3.41%)	2 volunteers in the technical team.
Temporary volunteers in the technical team	Time, effort, involvement, and commitment.	3732.48 (10.65%)	4 volunteers working to develop the project (foundation president, social networks, administration, and technical).
Casa Dalmases technical team	Time, effort, and commitment.	0.00	2 professionals.
Members of the board of trustees of Casa Dalmases	Monetary contribution.	4999.00 (14.27%)	Collaboration in developing the entity’s activity.
Family members of workers at RSE	Time, effort, involvement, and commitment.	0.00	Impact on family when one of its members is working.
Customers	Monetary income.	12,077.29 (34.47%)	Proximity agriculture and social value.



Table 5. Cont.

Stakeholders	Description	Value in €	Results (Outputs)
Suppliers	Monetary outlay.	−14,382.69 (−41.05%)	Payment for raw materials and services received by the foundation.
Collaborators (Alba Association, L'Olivera, and so on)	Assistance and advice.	1260.00 (3.60%)	Assistance in the development of the entity's activity. Donation of material for production.
“Obra Social La Caixa” Foundation	Monetary contribution.	5000.00 (14.27%)	Grant for work to improve the building.
Public administration	Tax revenue and subsidy savings.	0.00	Maintenance of protected workplaces.
Community and territory	Generates compatibilities with surrounding entities.	0.00	Creates collaborative ties with the administration and other activities. Environmental improvement in abandoned land.
<b>TOTAL INPUTS</b>		<b>20,652.16</b>	<b>= + 35,034.85 − 14,382.69</b>

Source: Authors' own, using in-depth interviews.

Table 6. Investments made by selected stakeholders in Delícies del Berguedà.

Stakeholders	Description	Value in €	Results (Outputs)
Workers of the EIC	Time, effort, and commitment.	0.00	3 positions for young people with dual pathology.
Professionals (technical team)	Time, effort, involvement, and commitment.	0.00	3 positions for people with professional, educational, and group organization knowledge.
Volunteers and intern students	Time, effort, involvement, and commitment.	4942.08 (2.35%)	1 intern student (20 h/week) and a volunteer worker (2 h/week).
Ship2b Foundation	Monetary contribution.	16,000.00 (7.61%)	11 investment partners contribute €80,000 (in 5 years), thus acquiring shares.
Families	Effort, satisfaction, time, and commitment.	259.20 (0.12%)	3 families have young people with dual pathology working in the company.
Customers	Monetary income.	162,789.00 (77.43%)	They receive proximity agriculture with social value.
Suppliers	Monetary outlay.	−97,691.68 (−46.47%)	Payment for raw materials and services received by the foundation.
Portal Foundation	Monetary contribution.	13,200.00 (6.28%)	Working in development of the employment integration company (EIC).
Amalgama Association	Time, effort, and commitment.	207.36 (0.10%)	1 psychologist makes periodic visits to young people at RSE.
Catalunya-La Pedrera Foundation (Agrosocial network)	Monetary contribution and advice.	3000.00 (1.43%)	Grant to create a joint marketing platform with the coop. Vogadors and other SF initiatives.
Public administration	Tax revenue and subsidy savings.	9844.05 (4.68%)	Subsidies and public contributions for the development of EIC activity maintaining jobs.
Community and territory	Generating compatibilities with surrounding entities.	0.00	Creating collaborative ties with the administration and other activities. Environmental improvement of abandoned land.
<b>TOTAL INPUTS</b>		<b>112,550.01</b>	<b>= + 210,241.69 − 97,691.68</b>

Source: Authors' own, using data from in-depth interviews.

**Table 7.** Investments made by selected stakeholders in *Riuverd*.

Stakeholders	Description	Value in €	Results (Outputs)
Workers at RSE in the EIC	Time, effort, and commitment.	0.00	6 young people at RSE.
Training and Social Occupation Service	Time, effort, involvement, and commitment.	0.00	18 young people from the Shared Schooling Unit (SSU) as users.
Professional workers (technical team)	Time, effort, involvement, and commitment.	0.00	3 positions for the technical team.
WeL'Afrau Association	Monetary contribution.	15,961.56 (19.75%)	7 people benefiting from the SSU. Grant from the Youth Guarantee Program for horticultural training.
Customers	Monetary income.	31,893.20 (39.47%)	They receive proximity agriculture with social value.
Suppliers	Monetary outlay.	−17,050.50 (−21.10%)	Payment for raw materials and services received by the foundation.
Families	Effort, satisfaction, time, and commitment.	0.00	5 families of young workers at RSE.
Public administration	Tax revenue and subsidy savings.	32,959.05 (40.78%)	Subsidies and public contributions for development of EIC activity maintaining jobs.
Community and territory	Generating compatibilities with surrounding entities.	0.00	Creating collaborative ties with the administration and other activities. Environmental improvement in abandoned land.
<b>TOTAL INPUTS</b>		<b>63,763.29</b>	<b>= + 80,813.79 − 17,050.50</b>

Source: Authors' own, using data from in-depth interviews.

The results in the five cases analyzed (Tables 3–7) indicated the positive investment of income from clients and showed the negative investment in the form of expenses in the case of suppliers. The contributions of foundations or parent associations as well as those from the boards of trustees were also repeated. In some cases, like Can Calopa de Dalt (Table 5), there is an agreement with the Barcelona City Council, which represents a major investment. The public administration provides subsidies for the employment of both beneficiaries and members of the technical team. The significant investment in training the beneficiary workers, the technical team, and volunteers must also be valued.

In general, suppliers represent an outlay (negative investment) of between −26% (Can Calopa de Dalt) and −46% (Delícies del Berguedà), while customers show a greater range, from 10% (Can Calopa de Dalt) to 77% (Delícies del Berguedà). In the former case, this is due to the agreement with the Barcelona City Council, which includes provision of wine for official events, which would entail an additional 37%. In the last case, the structure is basically the production and sale of products. In the other instances, there is greater dependence on the parent entity and other foundations and associations.

### 5.3. Identification and Types of Stakeholder Changes

The change indicators, shown in numbers, are presented as a basic instrument for calculating the impact. This is a key phase in the development of the SROI. The changes detected (outcomes) for each of the interest groups are listed and classified in terms of the exchange rate (social, economic, or environmental) and according to their direct or indirect impact on the activity and results of the SF entity. All the cases studied and selected, outcomes, and indicators have been grouped in standard fashion, according to similarity.

### 5.4. Measurement of the Changes

The relevant changes for each stakeholder as a result of the activity carried out in the project were monetized using the indicators defined above. The selected numbered indicators (24 chosen from 42)

in accordance with Table 8, citing the case concerned in order to illustrate the investments made and calculation of the SROI. For each indicator, a financial proxy was used in order to assist in carrying out the monetary calculation, which was different for each circumstance. This was weighted according to the number of units and time used. The source from which the value of the financial proxy was obtained is always cited.

**Table 8.** Identification of exchange rates and exchange indicators.

Changes Detected (Outcomes)	Nature of the Exchange Rate	Exchange Rate Incidence	Change Indicator
Disabled workers (users) who have acquired new skills and abilities	Social	Direct	Number of people who have acquired new personal and work skills and abilities (1).
	Social	Direct	Number of people trained in specialized work (e.g., craft beer; viticulture, etc.) (2).
Users who have improved social relationships (e.g., making friends, participating)	Social	Direct	Number of people who have increased interpersonal relationships (3).
	Social	Direct	People who participate in social and/or cultural activities (4).
	Social	Direct	People whose leisure activities have increased (5)
Troubled youth (users) who have acquired new skills and abilities	Social	Direct	Number of beneficiaries who have taken the entrance exam to a training cycle or to the Adult School (6).
Beneficiaries who have improved their personal autonomy (income, mobility, home, etc.)	Social	Direct	Number of people who use public transport more (7).
	Economic	Direct	Number of people who have found rented accommodation (8).
	Social	Direct	Salary received by beneficiaries for work performed (minimum wage) (9).
Beneficiaries with improved health status through physical exercise, healthy lifestyle habits, and working in a natural environment	Social	Direct	Number of people whose well-being and physical health have improved (10).
Beneficiaries who have improved their emotional well-being (self-esteem, confidence, satisfaction)	Social	Direct	Number of people whose mental health status has improved (11).
Volunteers who altruistically devote time to the project	Economic	Direct	Number of hours devoted to the project or entity (12).
Volunteers who acquire new professional skills and abilities	Social	Direct	Number of people have increased their skills and professional experience through unpaid work (13).
Members of the technical team receive a salary for their work	Economic	Direct	Monetary amount that workers receive for their work (14).
Professional workers participating in a social project who experience greater job satisfaction	Social	Direct	Number of people who feel linked to the project because of its social content (15).
Members of the technical team who have acquired new job and professional skills	Social	Direct	People who have increased their job and professional skills and abilities since working in the entity (16).
The members of the cooperative or association who experience greater job satisfaction	Social	Direct	Number of people in the cooperative or association who feel satisfied by working in a social project (17).

Table 8. Cont.

Changes Detected (Outcomes)	Nature of the Exchange Rate	Exchange Rate Incidence	Change Indicator
The employment integration company Portal Berguedà which offers psychological support to young people, through the Amalgam Association	Social	Direct	Number of hours per year of psychological care for young people with dual pathology given by Portal Berguedà (18).
The SHIP2B Foundation volunteers who have acquired new skills and abilities, experiencing personal satisfaction in the social project	Social	Direct	Number of people who have expanded their professional experiences and skills (19).
	Economic	Direct	Number of hours devoted to the social project (20).
Families reduce the emotional burden due to the problems of their children's situation	Social	Indirect	Number of families now having a quieter life with a reduced emotional load (21).
Potential benefit of shorter healthcare time for a disabled family member	Economic	Indirect	Number of hours professional caregivers can devote to work (22).
Saving in direct costs associated with the daily life of people with disabilities	Economic	Indirect	Number of hours that families no longer spend caring for with people with disabilities (23).
Saving for the Foundation in costs of guardianship for users	Economic	Indirect	Number of people supervised by foundations (24).
People working in the technical team of the Foundation or Association	Economic	Indirect	Average unemployment benefit in Catalonia (2014) multiplied by the number of workers (25).
Savings for the public administration in guaranteed minimum income payments	Economic	Indirect	Benefits (in €) that the public administration saves in minimum income payments by placing workers in an SF project (26).
Direct revenue from taxes and duties (VAT, personal income tax, fees, etc.) for the public administration	Economic	Direct	Amount of revenue for the Treasury in taxes and duties (27).
Contribution of the public administration to the EIC and SWC for employing people with disabilities	Economic	Direct	Amount of benefits for labor integration of workers with disabilities (28).
Savings in unemployment benefits	Economic	Indirect	Amount of benefits payments saved by the public administration thanks to the SF project (29).
Public administration (PPAA) savings in dependency benefits	Economic	Indirect	Number of people who have stopped receiving dependency benefits (30).
Savings for the health system	Economic	Indirect	Difference in cost in terms of frequency of visits to Primary Care Centers (31).
Social Security fees paid to the public administration	Economic	Direct	Revenue (in €) from Social Security contributions to the public administration (32).
Public administration savings due to creation of professional employment in SF projects	Economic	Indirect	Average unemployment benefit in Catalonia (2014) multiplied by the number of technical team workers (33)
Savings in the maintenance of properties belonging to the Barcelona City Council and Sabadell Agrarian Park	Economic	Indirect	Number of hectares of the Can Calopa de Dalt farmhouse (Collserola Park) and the Sabadell Agrarian Park estate managed by Can Calopa (34).

Table 8. Cont.

Changes Detected (Outcomes)	Nature of the Exchange Rate	Exchange Rate Incidence	Change Indicator
Barcelona City Council saves on the purchase of wine bottles from other producers	Economic	Direct	Number of bottles of “Wine of the City of Barcelona” at an agreed price with Can Calopa de Dalt (35).
Contribution to local economic development	Economic	Indirect	Economic value of goods purchased to develop the activity (36).
	Economic	Indirect	Value (in €) of contracting services and jobs to develop the project’s activity (37).
Contribution to obtaining added value with proximity agriculture in SF	Economic	Indirect	Difference in price between the cost of the raw material used and income for the final product (by units) (38).
Promotion of territorial compatibilities	Economic	Indirect	Existence of economic promotion associations participating in the SF project (39).
Fire risk reduction in the natural parks of Sant Llorenç del Munt and Collserola	Environmental	Indirect	Number of hectares of farms managed by SF entities. This can be generalized to all cases (40).
Improvement of the biodiversity of the territory around the project	Environmental	Indirect	Report on improvement of natural conditions (e.g., vegetation and fauna) (41).
Reduction of CO <sub>2</sub> resulting from use of the farmland managed by the project	Environmental	Indirect	Difference between CO <sub>2</sub> that vegetation managed by the project can capture and CO <sub>2</sub> of the previous vegetation (42).

Source: Authors’ own, using data from in-depth interviews.

To give some examples of the financial proxies in Table 9, we used the prices of certain training but also change among the beneficiary workers (users), members of the technical team, and volunteers. When assessing change due to the project with these stakeholders, the monetary value of the salaries they receive was calculated. Psychological care for young people with pathologies was calculated using the rate for one hour of therapy, which would correspond to savings as part of the SF project in which psychological care is included. Table 9 shows the most common financial proxies applied in our research.

Table 9. Measurement of changes that correspond to each indicator chosen in any of the cases.

Indicator	Num.	Time	Financial Proxy	Value (€)	Total (€)	Sources Year
Beneficiaries who have acquired new personal and work skills and abilities (1) Aprodisca (Ap)	6	3 months	Cost of professional training and career guidance.	285.70	1714.2	DIBA <sup>a</sup> 2015
Users travelling more on public transport (7) Ap	3	1 year	10 trips (1 zone) per week.	940.80	2822.4	TMB <sup>b</sup> 2015
Beneficiaries who have found rented accommodation (8) Ap	2	1 year	Average rent of a flat near the farm.	3600.0	7200.0	Habitacalia 2015
Users whose well-being and physical health have improved (10) Ap	6	1 year	Annual registration with a gym.	597.84	3587.0	FACUA <sup>c</sup> Catalunya 2014
Voluntary hours in the project (12) Can Calopa (CC)	2938	1 year	Catalonia’s average hourly wage.	15.63	45,920.9	IDESCAT <sup>d</sup> 2013



Table 9. Cont.

Indicator	Num.	Time	Financial Proxy	Value (€)	Total (€)	Sources Year
Volunteers who improve skills and professional experience through unpaid work (13), (CC)	4	3 courses	Average training cost: viticulture, horticulture, or social care.	285.71	1142.8	DIBA <sup>a</sup> 2014
Monetary value received by workers (14) Casa Dalmases (CD)	1	1 year	Salary of technical team staff.	6819.9	6819.9	2015 Report C. Dalmases
People linked to the project because of its social content (15) CD	2	1 year	Cooperative partner or association fee.	600.00	1200.0	L'Olivera Coop. 2015
Psychological care (hours) for young people with pathology (18) Delícies(DB)	48	1 year	Cost of one hour of therapeutic care.	50.00	2400.0	CEPFAMI 2015 <sup>e</sup>
Families with a quieter life and reduced emotional load (21) DB	3	1 year	Cost of two-weekly family therapies per year.	1680.0	5040.0	CEPFAMI 2015 <sup>e</sup>
Hours that professional caregivers can devote to work (22) CC	11,160	1 year	Average hourly wage in Catalonia.	15.63	174,431.	IDESCAT <sup>d</sup> 2013
Hours that families have ceased to spend caring for people with disabilities (23) AP	1560	1 year	Cost of one hour of Home Help Assistant.	7.51	11,715.6	ECODES <sup>f</sup> Report 2015
People supervised by foundations (24) CC	8	1 year	Average annual cost of a tutor.	3482.3	27,858.4	Can Calopa Rep. 2015
Public administration savings by employment of workers (25) Riuerd (RV)	7.5	1 year	Unemployment benefits (Catalonia).	9945.6	74,592.0	CCOO T. Union 2014
Public administration savings in minimum income benefits due to employment (26) RV	1	1 year	Guaranteed minimum income (Catalan Average).	6725.7	6725.7	CCOO Trade Union 2014
Treasury revenue from taxes (27) RV	1	1 year	PPAA income from taxes.	13,137	13,137.1	Riuerd Rep. 2015
Benefits from employment of disabled workers (28) AP	3	1 year	Unemployment benefits (Cat).	9945.6	29,836.8	CCOO T. U. 2014
People who have ceased to receive dependency benefits (30) CC	1	1 year	Annual benefit amount.	600.00	600.00	C. Calopa Report 2015
Public administration revenue from Social Security payments (32) RV	1	1 year	Value of Social Security payments.	21,842	21,842.0	Riuerd Report 2015
Hectares of the farmhouse Can Calopa de Dalt in Collserola Park (34) CC	150 ha	1 year	Cost per ha. in agro-forestry maintenance.	1125.0	168,750.	Barcelona City Council 2014
Number of bottles of "Wine of the City of Barcelona" (35) CC	5000 bottles	1 year	Retail price of a bottle.	15.00	75,000.0	L'Olivera Coop. 2015
Goods purchased to develop the activity (36) DB	5.13 tons	1 year	Purchase value of goods and services.	12,971	66,570.5	EIC Portal Berguedà Rep. 2015

Table 9. Cont.

Indicator	Num.	Time	Financial Proxy	Value (€)	Total (€)	Sources Year
Contracting of services and work to develop the activity (37) DB	1	1 year	Value of subcontracting services.	21,842	31,121.2	El Portal Berguedà Rep. 2015
Number of hectares of farms managed by entities (40) CC	150 ha	1 year	Cost per ha. of fire prevention.	1125	168,750.	CTFC § 2015

Source: Authors' own, using data from in-depth interviews and several institutions. <sup>a</sup> DIBA (Barcelona Provincial Council); <sup>b</sup> TMB (Barcelona Metropolitan Transport Authority); <sup>c</sup> FACUA (Association of Consumers in Action); <sup>d</sup> IDESCAT (Catalan Institute of Statistics); <sup>e</sup> CEPPFAMI (Center for Family and Individual Therapy); <sup>f</sup> ECODES (Ecology and Development Consulting); <sup>g</sup> CTFC (Forest Science and Technology Center of Catalonia) and the fire service.

### 5.5. The Social Return of Investment (SROI): Total Impact Value

The impact corresponds to what is obtained during the SF implementation process. In the five cases analyzed, the impact of SF projects as a result of changes for stakeholders shows a similar structure. Workers, both those at RSE and technicians, have paid employment that can be accounted for. In the case of volunteers, the change is calculated as a financial proxy of the average salary. The families of workers and certain entities, with which there are agreements, also account for change that can be valued with financial proxies or by economic results. However, there is generally no impact, and only one investment, with customers, suppliers, and some of the foundations and associations that provide income. The impact for the public administration is positive with tax revenue and social security payments, as well as savings on social subsidies. Finally, there is a major impact with the community and local territory thanks to contracting of services, acquisition of goods, and environmental improvements, among other benefits. The SROI is an extension of the ROI concept, because introduce social and environmental variables and not only economic ones (<https://www.investopedia.com/terms/r/returnoninvestment.asp>). This did not allow for the calculation of a SROI for each stakeholder in a separate way. In Tables 10–14, in the last column, there is an approximate share of stakeholder according to its impact on the total SROI (€impact / €invested). To calculate the distribution of the SROI among the stakeholders was to apply the percentage of the impact (column 3) to total SROI of the entity.

- (1) The social return of Aprodisca is €2.90 for each euro invested.

**Table 10.** Distribution of the impact by stakeholders and SROI calculation in Aprodisca Environmental i Ecològics.

Stakeholder	Total Impact Value (€)	% Impact	€ impact/€ Invested
Workers with intellectual disability (RSE)	47,904.67	25.43	0.74
Professionals (technical team)	37,353.64	19.83	0.57
Aprodisca Association (parent)	0.00	0.00	0.00
Customers	0.00	0.00	0.00
Suppliers	0.00	0.00	0.00
Family members of workers with disabilities (RSE)	14,821.01	7.87	0.23
Public administration, provincial and state	37,548.59	19.93	0.58
Community and local territory	43,785.60	23.24	0.67
Volunteers at the Horticultural School	6952.89	3.69	0.11
<b>TOTAL</b>	<b>188,366.40</b>	<b>100.00</b>	<b>SROI = 2.90</b>

Source: Authors' own, using data from in-depth interviews.

- (2) The social return of Can Calopa is €2.75 per euro invested, and 10% of the exchange rate is of an environmental nature.

**Table 11.** Distribution of the impact by stakeholders and SROI calculation in Can Calopa de Dalt.

Stakeholder	Total Impact Value (€)	% Impact	€ Impact/€ Invested
Workers with disabilities and users of home-residence (RSE)	123,791.64	10.10	0.28
Technical team: professionals and those of the home-residence	246,335.22	20.11	0.55
Volunteers	36,432.86	2.97	0.08
Barcelona City Council	180,937.50	14.77	0.41
Sabadell Agrarian Park	5259.38	0.43	0.01
Customers of production and external services	0.00	0.00	0.00
Suppliers	0.00	0.00	0.00
Public administration, provincial and state	113,430.10	9.26	0.25
Families and tutors	224,039.79	18.29	0.50
Guardian foundations: “Som Fundació” and 3 more	25,072.56	2.05	0.06
Community and local territory	269,785.47	22.02	0.61
<b>TOTAL</b>	<b>1,225,084.52</b>	<b>100.00</b>	<b>SROI = 2.75</b>

Source: Authors' own, using data from in-depth interviews.

- (3) The social return of Casa Dalmases is €2.73 for each euro invested.

**Table 12.** Distribution of the impact by stakeholders and SROI calculation in Casa Dalmases.

Stakeholder	Total Impact Value (€)	% Impact	€ Impact/€ Invested
Disabled workers (RSE)	6914.50	11.90	0.32
Foundation users and workers in the Espígol store	14,370.39	24.72	0.67
Permanent volunteers in the technical team	3353.91	5.77	0.16
Temporary volunteers in the technical team	11,321.83	19.48	0.53
Casa Dalmases Foundation technical team	7064.97	12.16	0.33
Members of the board of trustees of Casa Dalmases	0.00	0.00	0.00
Family members of people in programs of social and job integration (RSE workers)	468.25	0.81	0.02
Customers	0.00	0.00	0.00
Suppliers	0.00	0.00	0.00
Collaborating entities (Alba Association, L'Olivera, etc.)	0.00	0.00	0.00
“Obra Social La Caixa” Foundation	0.00	0.00	0.00
Public administration	2882.92	4.96	0.14
Community and territory	11,742.68	20.20	0.56
<b>TOTAL</b>	<b>58,119.45</b>	<b>100.00</b>	<b>SROI = 2.73</b>

Source: Authors' own, using data from in-depth interviews.

- (4) The social return of Delícies del Berguedà is €2.38.

**Table 13.** Distribution of the impact by stakeholders and SROI calculation in Delícies del Berguedà (Fundació IE Portal).

Stakeholder	Total Impact Value (€)	% Impact	€ Impact/€ Invested
Workers of the employment integration company (EIC)	44,647.74	16.22	0.39
Professionals (technical team)	51,384.30	18.67	0.44
Volunteers and trainees	16,363.67	5.95	0.14
Ship2b Foundation	3800.00	1.38	0.03
Customers	0.00	0.00	0.00
Suppliers	0.00	0.00	0.00
Families of EIC workers	6740.16	2.45	0.06
Portal Foundation	0.00	0.00	0.00
Amalgama Association	0.00	0.00	0.00
Catalunya-La Pedrera Foundation (Agrosocial network)	0.00	0.00	0.00
Public administration	46,325.86	16.83	0.40
Community and local territory	105,968.68	38.50	0.91
<b>TOTAL</b>	<b>275,230.40</b>	<b>100.00</b>	<b>SROI = 2.37</b>

Source: Authors' own, using data from in-depth interviews.

- (5) Due to savings for the administration in social work, healthcare, and employment services finding work for people in the collective at RSE, Riuverd has a social return of €2.22 per euro invested, and this especially benefits the community and the territory.

**Table 14.** Distribution of the impact by stakeholders and SROI calculation in the EIC Riuverd.

Stakeholder	Total Impact Value (€)	% Impact	€ Impact/€ Invested
Disabled workers in the EIC	30,921.81	21.17	0.47
Users of Training, Social, and Employment Service	14,154.49	9.69	0.22
Professional workers (technical team)	24,188.43	16.56	0.37
L'Afrau Association	0.00	0.00	0.00
Customers	0.00	0.00	0.00
Suppliers	0.00	0.00	0.00
Families of EIC workers	11,233.60	7.69	0.17
Public administration, provincial and state	47,729.55	32.68	0.73
Community and territory	17,823.71	12.20	0.27
<b>TOTAL</b>	<b>146,051.58</b>	<b>100.00</b>	<b>SROI = 2.22</b>

Source: Authors' own, using data from in-depth interviews.

### 5.6. Calculation of Social Return on Investment (SROI)

It is important to distinguish between initial investments in the SF project and the impact for stakeholders at the end. The clearest situations are those of customers and suppliers, who contribute income or give rise to expenses but normally are not subject to any impact. After calculating the SROI of each entity some corrections had to be made to establish "the current value of the impact"; here, the 2015 exercise only (Table 15). This basically involved correcting the impacts for more than one year to

adapt them to an annual framework using the social discount rate on investments in the environment or social elements, which was set at 3%. Also used was the decrease (drop-off), which expresses a percentage of reduction for each year since the beginning of the investment. The total impact (column 3) is the value of the impact before adaptation to 2015 exercise and the present value of impact (column 4) is the value after adaptation. Then, the last column (present value of impact/total investment) will be the SROI for year 2015. The results are shown below.

**Table 15.** Investment values, impact and SROI ratio for each entity and together (in €).

Entity	Total Investment	Total Impact	Present Value of Impact	Total Impact/Total Investment	SROI 2015
Aprodisca Amb Eco	63,151.04	188,366.40	182,880.00	2.98	2.90
Can Calopa de Dalt	432,645.59	1,225,084.52	1,189,402.45	2.83	2.75
Casa Dalmases	20,652.16	58,119.45	56,458.85	2.81	2.73
Delícies Berguedà	112,550.01	275,230.40	267,213.99	2.45	2.37
Riuverd	63,763.29	146,051.58	141,797.65	2.29	2.22
<b>TOTAL</b>	<b>692,762.09</b>	<b>1,892,852.35</b>	<b>1,837,752.94</b>	<b>2.73</b>	<b>2.65</b>

Source: Authors' own, using data from in-depth interviews.

The total impact depends on the size of the project and even the time that the project is operative. However, the differences in SROI between cases are small, and an average of €2.73 or €2.65 of impact per euro invested is representative of SF in general. Next, we present in Table 16 the distribution of the impact among the main stakeholders.

**Table 16.** Distribution of the impact among stakeholders by each entity and jointly (in €).

Entity/Stakeholders	Aprodisca A. E.	Can Calopa	Casa Dalma	Delícies Berguedà	Riuverd	TOTAL	%
Beneficiaries	47,905	123,792	21,285	44,648	45,076	282,706	14.9
Technical team	37,354	246,335	7065	51,384	24,188	366,326	19.4
Volunteers	6953	36,433	14,676	16,364	–	74,426	3.9
Families and tutors	14,821	249,113	468	6740	11,234	282,376	14.9
Public administration	35,549	113,430	2883	46,326	27,730	245,918	13.0
Agreement among entities	–	186,197	–	3800	–	189,997	10.1
Community, Territory	43,786	269,785	11,743	105,969	19,820	451,103	23.8
<b>TOTAL</b>	<b>188,366</b>	<b>1,225,085</b>	<b>58,119</b>	<b>275,230</b>	<b>146,052</b>	<b>1,892,852</b>	<b>100.0</b>

Source: Authors' own, using data from in-depth interviews.

The distribution of the impact among the stakeholders shows that the workers in SF projects, beneficiaries, technical team and volunteers, have the most impact, which is calculated at 38.3%. The essential fact is the creation of jobs. Likewise, the impact for families and guardians is positive (14.9%) because of improvement in economic, social and psychological conditions with a very small investment. The public administration makes a major investment, but the return obtained (13%) covers it for the most part. Finally, also to be highlighted are the positive impacts, with almost no investment, for the community and the local territory (23.8%), as well as for associations and institutions, which, having established agreements with the leading entities of the projects, have made investments. It is therefore clear that SF actively supports SLD in rural areas.



The nature of exchange rate can be economic, social, or environmental, as shown in Table 8. Accordingly, it was possible to find a distribution of the total impact among these three types through the change indicator, as seen in Table 17. Then, it was possible to calculate a percentage of total impacts for each type (row 8) and to apply it to the SROI (row 9) to show an approximated contribution. This information can be done for each entity or for all of them. The total impact can also be distributed according to the nature of the exchange rate.

**Table 17.** Exchange rate and its nature in all entities (in €).

Entity	Economic	Social	Environmental	Total Impact
Aprodisca Amb Eco	134,579.81	51,374.15	2412.44	<b>188,366.40</b>
Can Calopa de Dalt	701,793.67	406,559.72	116,731.13	<b>1,225,084.52</b>
Casa Dalmasas	41,591.79	16,527.66	0.00	<b>58,119.45</b>
Delícies del Berguedà	217,885.08	57,345.32	0.00	<b>275,230.40</b>
Riuverd	77,915.80	67,357.57	778.21	<b>146,051.58</b>
<b>TOTAL</b>	<b>1,173,766.15</b>	<b>599,164.42</b>	<b>119,921.78</b>	<b>1,892,852.35</b>
% of total impact	62.01	31.65	6.34	100.00
€ per € invested	1.65	0.84	0.17	2.66

Source: Authors, using data from in-depth interviews.

Table 17 shows the nature of the types of impact. The most significant among them is economic (62%), since the employment of users and the technical team is important, both for themselves and because of the impact on the public administration. However, the social impacts (31.7%) are smaller and financial proxies must be used to calculate the acquisition of user, technical, and volunteer skills, as well as benefits for families, among other stakeholders. The environmental impact is only 6.3%, real events aside, and this is also due to greater difficulties in establishing the elements, indicators, and processes of calculation. In our study, we have referred to the risk of fire in three cases and have overlooked changes in biodiversity or the emission of gases due to technical difficulties. However, we would estimate that the environmental impact could be at least 20%. Among the five cases studied, there are considerable differences where the highest figure appears with Can Calopa de Dalt with an environmental impact reaching 10%, since it has an agreement with the Barcelona City Council whereby it is in charge of managing a forest area.

## 6. Conclusions

We will conclude by answering the three research questions formulated in the introduction. First, there are not yet enough SF entities to make a quantitative change in SRD, but their experiences point to a positive trend (community and territory return) towards encouraging new entrepreneurship. Second, there is a growing social atmosphere in society to buy organic and social products from SF entities, and they have organized distribution cooperatives to join efforts from diverse projects. Third, there is clear evidence that most or all of SF projects brings a clear collaboration between public and private institutions.

In 2017, 161 SF projects were identified, representing rapid growth in recent years. A wide spectrum of groups at RSE, ranging from people with disabilities, to those in situations of poverty, and others in danger of dependency, have benefitted from SF. Our research shows that SF in rural areas is an emerging endeavor in Catalonia, offering social, economic, and environmental returns to society of at least €2.65 for every €1 invested in 2015.

The analysis carried out in this research, which is based on five SF projects, demonstrates that the SF projects have brought about change and have had a significant impact in the form of benefits for certain stakeholders. One notable result is that users and their families account for 29.8% of the total, while technical staff and volunteers represent 23.3%. The public administrations at provincial and state

levels, which have made considerable investments in the projects, account for 13% of the total impact. Finally, the community and the territory concerned (23.8%) and entities that have agreements with the SF projects (10.1%) are among the most benefitted sectors. Part of this impact is the result of job creation (for users and professionals) and another part is due to the generation of income, for example tax revenue for the public administration and the favorable conditions created for services in the territory. However, there are also significant social effects for families, in the training of users and technical staff, and with the positive environmental effect in the territory. We can therefore state that SF favors SLD in rural areas.

The SROI methodology used, by means of in-depth interviews and data made available by the entities, has been efficient and accurate. Nonetheless, in order to carry out the research, sufficient specific information was also required. The SROI results always depend on the quality of the quantitative and qualitative information available and allow for comprehensive analysis of SF and the process of the projects' development.

The first step to be taken when using SROI methodology consists in identifying the stakeholders, who are significant in any SF project. They are important both as investors in the beginning of the process and as recipients of the benefits to society at the end. In this study, we consider the process over a period of one year, 2015. Our research shows that there are stakeholders who are basically investors, for example customers and some foundations and associations, while there are others who benefit as workers (users or technical staff), families of users, the community, and the territory. Other stakeholders invest in the projects and receive benefits as well, among them the public administration as the clearest example. The latter helps with grants for creating jobs for users and technical staff and receives in return tax revenue and social security payments as well as saving on the payment of unemployment benefits. Suppliers always represent a negative investment and they receive no return from the projects.

The value of SF production is based on quality since the products are organic and the result of a process that generates added value. Moreover, they are regarded as having social value and as fitting into the framework of proximity agriculture. Nevertheless, they must look for ways to adjust prices by means of reducing the number of intermediaries and distribution costs if they are to be competitive. In the interviews, the view is expressed that consumers who are aware of social and ecological value can pay up to 10%–15% above market prices, but no more than that. The creation of cooperatives like Vogadors for commercializing SF products has become a key element for managing this adjustment of prices.

SF activity should be seen as part of agricultural multifunctionality and also as pertaining to the productive differentiation and complementarity of the territory. Compatibilities between SF and other activities and entities in a local setting favor their development and enable geographic recognition of products. The SLD of many rural areas is based on the diversification of agricultural or other kinds of activities which, offer a sufficient economic base for maintaining the population.

SF entities can be large or small, as long as there is a social project with technical staff and users who will benefit. Often there are parent entities (associations or foundations) that promote the project or help it to develop in its early years. In many cases, the public administration assists with grants or special programs providing economic and social support, or by means of agreements ceding buildings or land in exchange for certain services or the attainment of previously agreed upon goals. SF comes under the rubric of the SSE and is therefore organized and managed by cooperatives or non-profit organizations. It benefits from public sector contributions in accordance with the legal system of each country, as well as from help given by foundations and associations working to protect different groups at RSE. Finally, it should be emphasized that cooperatives working in the area of commercialization have been established, together with job training foundations which help to establish SF in the territory and society in addition to fostering a social connection between producers and consumers.

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