

Instructions with farm record book cocoa (simplified version 2024)

General guidance: Involve all (adult) household members in the record keeping making sure all farming activities by family members are captured and there is an equal level of understanding of the farm economics by all to foster inclusive decision making.	
P2: farm distribution	 Make sure ALL plots with respective areas the farmer household earns income from are included in the farm profile! Indicate in the column for land sharing arrangements whether the farmer owns the land and who takes care of the crop.
P3-5: cocoa sales	 Record quantities every time cocoa beans are sold and sum up the total at the end of each month. Make sure ALL cocoa sales from all plots (to cooperative <i>or to others</i>) are included! Indicate the farmgate price received to calculate the monthly cocoa revenues. Other cocoa related income on page 5 includes any <u>cash</u> distribution of premium and/or LIRP differentials received at the end of the season – <i>if received later than September, this needs to get captured retroactively.</i>
P6-8: sales other crops	 Record sales quantities per month and (average) prices per quarter and calculate the sales revenues on a quarterly basis. Most common cash crops: coffee, rubber, palm oil, cashew are prefilled; empty cells on page 8 can be used for any other cash crop (to be written or drawn by the farmer) Please indicate relevant unit measure (in which volumes are reported and sales prices are fixed).
P9 agricultural inputs	 Record all agricultural inputs purchased throughout the year and indicate in the last column for which crop(s) these were used. Make sure to include also any subsidized inputs provided by the cooperative, even if received for free: in that case the total cost is recorded as zero. This will be considered as an in-kind benefit, but it is important to understand the total amount of inputs that have been used for cocoa and other crops. Seedlings for cocoa trees or shade trees should also be considered as inputs here.
P10 tools & equipment	 Record all costs incurred to buy or rent tools and equipment used for farming. As above, make sure to include also any subsidized tools & equipment by the cooperative, even if received for free: in that case the total cost is recorded as zero. Indicate in the last column whether the input is used for cocoa, for other crops or both.
P11 other costs	 Other farm costs include for example transport of inputs or products, fuel, packaging materials, tax or rental payments, water bills if used for irrigation, soil analysis, etc. Indicate in the last column whether the cost incurred is used for cocoa, for other crops or both.
P12 other costs	 Eventual costs related to land sharing agreements are included in this table. These refer to payments to sharecroppers or caretakers in cash or in kind. In case the land is rented, or the farmer is sharecropper his/herself, payments to the landowner can be recorded here.
P13-18 hired labour	 For hired workers who are paid a daily fee, record the number of working days hired each week in the top row cells and multiply the total number of days hired per month by the (average) daily wage. Use the rows below to record any other labour services (paid for or subsidized). These include labour brigades for specialized services, even if these are provided for free. In that case the cost is reported as 0. Also include any costs incurred to provide food for community work exchange.
P19 results	Totals from previous pages are captured here for analysis of the farm economic results and profitability of cocoa and other crops.