## **COSP template: Full Version**

General informaton										
A) Contact information				To be filled o	out by SPO/HLO					
		Date form filled out								
Person filling in this form		Name								
		Email Telephone number								
B) Fairtrade Certified Producers' Informatio	n			To be filled o	out by SPO/HLO					
		Name of Fairtrade Producer								
		FLOID Country								
		Last step as undertaken in the marketing chain								
C) Product information				To be filled a	out by SPO/HLO					
		Crop information (name, origin)								
		Agricultural period								
		Market of the product  Conventional or organic								
		Unit of measurement for product	(kg, tonnes, other)							
		Unit of measurement for land size	(acre, hectare, other)							
		Curreny								
COSP data										
D) Cost at farm-level				To be filled o						
		Product description product at farm gate								
		Average yield at farm gate	In unit of measurement for product indicated in C							
		Average farm size	In unit of measurement for land size indicated in C							
1. Cost of establishment							Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
			Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)		(	(2007)	(
1.1 Land costs			Land rental costs, land tenure costs, land sharecropping costs							
1.2 Labor costs			Family labor, hired labor							
1.3 Inputs and services			Tools, protective equipment, planting material, agro-chemicals, other resources.							
1.4 Capital and investments			Investments in systems and facilities needed for production							
1.5 Other costs related to establishment										
			Other preproduction costs							
Total cost of establishment  2. Cost of field operations		Sum of 1.1, 1.2, 1.3, 1.4, 1.5								
2. Cost of field operations			Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
2.1 Weed management	2.1.1	Labor	Family labor, hired labor related to weed management				Related to requirements:			Relates to requirements:
							- Minimizing use of herbicide ( 3.2.19) - Labor conditions (3.3.18, 3.3.19, 3.3.23) Related to requirements:			- Environmental protection (3.1.1)
		Inputs and services	Herbicides, fungicides, tools, other inputs				Related to requirements: - Minimizing use of herbicide ( 3.2.19)			
		Capital and investments	Machinery used for weed management				Related to requirements:			
	2.2.1		Family labor, hired labor related to irrigation				- Soil and Water' (3.2.27) - Labor conditions (3.3.18. 3.3.19. 3.3.23)			
	2.2.2	Inputs and services	Water, energy, other resources							
	2.2.3	Capital and investments	Investment in irrigation system							
2.3 Mulching	2.3.1	Labor	Family labor, hired labor related to mulching				Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			
	2.3.2	Inputs and services	Water, energy, other resources							
	2.3.3	Capital and investments	Any capital goods or investment related to mulching, if applicable.							

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2.4 Fertilizing	2.4.1	Labor	Family labor, hired labor related to fertilizing			<u> </u>	Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			Ī
	2.4.2	Inputs and services	(Organic) fertilizer, compost, energy, other resources			<b>/</b>				
	2.4.3	Capital and investments	Any capital goods or investment related to fertilizing, if applicable.							Ī
2.5 Pruning	2.5.1	Labor	Family labor, hired labor related to pruning			<b></b>	Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			
	2.5.2	Inputs and services	Tools (shears, saws, pruners), other resources needed for pruning			<u> </u>				Ī
		Capital and investments	Any capital goods or investment related to pruning, if applicable.			<u> </u>				
		сарыя или п	Party Copinion goods on management and an appropriate and appr			<del>                                     </del>				
2.6 Pest and disease control	2.6.1	Labor	Family labor, hired labor related to pest and disease control				Related to requirements: - Pest management and hazardous materials use (3.2.3.2.7.3.2.3.2.1.1,3.2.14) - Labor conditions (3.3.18, 3.3.19, 3.3.23)			
	2.6.2	Inputs and services	PPE materials, sprayer, other resources				Related to requirements: - Pest management and hazardous materials use (3.2.3, 3.2.12, 3.2.13) - Labor conditions (3.3.3.4)			
	2.6.3	Capital and investments	Any capital goods or investment related to pest and disease control, if applicable.				Related to requirements - Pest management and hazardous materials use (3.2.10)			
2.7 Shade management, agroforestry, conservation practices	2.7.1	Labor	Family labor, hired labor related to shade management and agraforestry				Related to requirements - Soil and water (3.2.23) - Biodiversity (3.2.33) - Labor conditions (3.3.18, 3.3.19, 3.3.23)		Relates to requirements: - Environment development (3.1.3)	
	2.7.2	Inputs and services	Planting material, tools, other resources			<u> </u>				
	2.7.3	Capital and investments	Any capital goods or investment related to shade management, agroforestry, conservation practices, if applicable.							
2.8 Other costs relating to field operations	2.8.1	Other costs	Crop insurance, time investment for training, data collection and GA, repairment costs after a climate event							
Total cost of field operations		Sum of 2.1, 2.2., 2.3, 2.4, 2.5, 2.6, 2.7, 2.8								
3. Cost of harvest and post-harvest operations							Fairtrade Standard for Small-scale Producer	Fairtrade Standard for Cocoa	Fairtrade Standard for Coffee	Fairtrade Standard for Fresh Fruit
			Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)	(13.12.2022_v.2.0)	(15.07.2021_v.2.4)	(01.04.2018_v2.5)
3.1 Harvest activities	3.1.1	Labor	Family labor, hired labor related to harvest operations				Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			
	3.1.2	Inputs and services	Energy, fuel and other resources							
	3.1.3	Capital and investments	Machinery used for harvesting, if applicable							
3.2 Post-harvest activities	3.2.1	Labor	Family labor, hired labor related to post-harvest operations			<u> </u>	Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			
		Inputs and services	Energy, fuel, other resources							
and harried and harried anarolions		Capital and investments	Vehicles, machinery, storage facilities  Transportation costs, legistics costs			<u> </u>				
3.3 Other costs relating to harvest and post-harvest operations  Total cost of harvest and post-harvest operations	3.3	Other costs  Sum of 3.1, 3.2, 3.3	Transportation costs, logistics costs							
		Sum of 3.1, 3.2, 3.3								
E) Cost at central structure of SPO/HLO										
4. Cost of transformation and/or packaging							Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
			Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)			\	
4.1 Labor			Labor required for tranformation and packaging of product			<u> </u>	Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)			!
4.2 Inputs and services			Baskets, tarpaulins, trays/mets, pallets, sacks, bags, other materials							ĺ
4.3 Capital and investments			Thermometers, PH meters, refracto meters, moisture meters, knives, weight scales, other tools	The state of the s		<b>√</b> •				ĺ
4.4 Other cost										
			Water, energy, other resources							
Total cost of transformation and/or packaging		Sum of 4.1, 4.2, 4.3, 4.4	Water, energy, other resources							
		Sum of 4.1, 4.2, 4.3, 4.4					Fairtrade Standard for Small-scale Producer	Fairtrade Standard for Cocoa	Fairtrade Standard for Coffee	Fairtrade Standard for Fresh Fruit
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging		Sum of 4.1, 4.2, 4.3, 4.4	Examples of cost-items (non-enhaustive)	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor		Sum of 4.1, 4.2, 4.3, 4.4	Examples of cost-items (non-enhaustive)  Labor required for processing and packaging	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)  Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services		Sum of 4.1, 4.2, 4.3, 4.4	Examples of cost-Rems (non-enhaustive)  Labor required for processing and pockaging  Water, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing/sockaging plant, processing machinery,	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements:	Fairtrade Standard for Cocoa (13.12.7022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Faitrade Slandard for Fresh Fruit (01.04.2018_v2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments		Sum of 4.1, 4.2, 4.3, 4.4	Examples of cost-items (non-enhaustive)  Labor required for processing and pockaging  Woter, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing /packaging plant, processing machinery, fermentation foolities, storage facilities	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements:	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments  5.4 Other cost			Examples of cost-Rems (non-enhaustive)  Labor required for processing and pockaging  Water, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing/sockaging plant, processing machinery,	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements:	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)	Fairtrade Standard for Coffee (15.07.2021_v.2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments		Sum of 4.1, 4.2, 4.3, 4.4  Sum of 5.1, 5.2, 5.3, 5.4	Examples of cost-items (non-enhaustive)  Labor required for processing and pockaging  Woter, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing /packaging plant, processing machinery, fermentation foolities, storage facilities	Cost per unit of land size	Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements:	Fairtrade Standard for Cocoa (13.12.2022_v2.0)	Fairtrade Standard for Coffee (15.07.2021_v2.4)	Fairtrade Standard for Fresh Fruit (01.04.2018_v2.5)  Fairtrade Standard for Fresh Fruit
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments  5.4 Other cost  Total cost of product preparation and/or packaging			Examples of cost-items (non-enhaustive)  Labor required for processing and pockaging  Woter, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing /packaging plant, processing machinery, fermentation foolities, storage facilities	Cost per unit of land size  Cost per unit of land size	Cost per unit weight  Cost per unit weight	Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)	(13.12.2022_v.2.0)	(15.07.2021_v.2.4)	(01.04.2018 <sub>. v</sub> 2.5)
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments  5.4 Other cost  Total cost of product preparation and/or packaging	6.1.1	Sum of 5.1, 5.2, 5.3, 5.4	Examples of cost-items (non-enhaustive)  Lobor required for processing and pockaging  Water, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing/pockaging plant, processing machinery, fermientation folialities, storage foolities  Other costs related to product preparation and/or packaging  Examples of cost-items (non-enhaustive)  Labor required for administration and record keeping sourcing, processing, sales, accounting, production of members.			Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)  Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)  Relates to requirements, - Trade (2.1.12.1.7) - Labor conditions (3.3.18, 3.3.19, 3.3.23) - Democracy, Patricipation and Transparency	(13.12.2022_v.2.0)  Fairtrade Standard for Cocoa (13.12.2022_v.2.0)  Related to requirements: - Trade (2.11.2.1.12) - Management systems (3.1-3.1.6) - Pricing (4.2.1.4.2.6) - Pricing (4.2.1.4.2.6) - Pricing (4.2.1.4.2.3)	(15.07.2021_v.2.4)  Fairtrade Standard for Coffee	(01.04.2018_v2.5)  Fairtrade Standard for Fresh Fruit
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments  5.4 Other cost  Total cost of product preparation and/or packaging  6. Cost of central structure activities		Sum of 5.1, 5.2, 5.3, 5.4	Examples of cost-items (non-enhaustive)  Labor required for processing and pockaging  Water, electricity, fuel, and other took and materials for processing and pockaging  Establishment and mointenance processing/packaging plant, processing machinery, formentation facilities, storage facilities  Other costs related to product preparation and/or packaging  Examples of cost-items (non-enhaustive)  Labor required for administration and record keeping sourcing, processing, soles,			Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)  Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)  Relates to requirements - Trade (2.1.1-2.17) - Labor conditions (3.3.18, 3.3.19, 3.3.23)	Fairtrade Standard for Cocoa (13.12.2022_v.2.0)  Related to requirements: - Trade (2.112.1.12) - Management systems (3.1-3.1.6) - Contracts (4.1 - 4.1.4) - Princing (4.2.1.4.1.1.4.3.3) - Fairtrade Payment tracking (4.3.4	(15.07.2021_v.2.4)  Fairtrade Standard for Coffee (15.07.2021_v.2.4)  Relates to requirements:	(01.04.2018_v2.5)  Fairtrade Standard for Fresh Fruit
Total cost of transformation and/or packaging  5. Cost of product preparation and/or packaging  5.1 Labor  5.2 Inputs and services  5.3 Capital and investments  5.4 Other cost  Total cost of product preparation and/or packaging  6. Cost of central structure activities	6.1.2	Sum of 5.1, 5.2, 5.3, 5.4 Labor	Examples of cost-items (non-enhaustive)  Lobor required for processing and pockaging  Water, electricity, fuel, and other tools and materials for processing and pockaging  Establishment and maintenance processing/pockaging plant, processing machinery, fermientation folialities, storage foolities  Other costs related to product preparation and/or packaging  Examples of cost-items (non-enhaustive)  Labor required for administration and record keeping sourcing, processing, sales, accounting, production of members.			Cost incurred by (farmer/management)	Organizations (03.04.2019_v2.5)  Relates to requirements: - Labor conditions (3.3.18, 3.3.19, 3.3.23)  Fairtrade Standard for Small-scale Producer Organizations (03.04.2019_v2.5)  Relates to requirements, - Trade (2.1.12.1.7) - Labor conditions (3.3.18, 3.3.19, 3.3.23) - Democracy, Patricipation and Transparency	(13.12.2022_v.2.0)  Fairtrade Standard for Cocoa (13.12.2022_v.2.0)  Related to requirements:  - Trade (2.12.1.12)  - Management systems (3.3.3.1.6)  - Payment terms (4.3.14.3)  - Payment terms (4.3.14.3)  - Payment terms (4.3.14.3)	(15.07.2021_v.2.4)  Fairtrade Standard for Coffee (15.07.2021_v.2.4)  Relates to requirements:	(01.04.2018_v2.5)  Fairtrade Standard for Fresh Fruit

6.2 Certification and compliance costs 6.2.1		Labor	Labor irequired for organizing General Assembly, monitoring of compliance and performance of members, risk-assessment of non-compliance, implementation and management of Internal Management System for monitoring of compliance with FT Standard.		
	6.2.2	Other costs	Fees, licences fees, other costs relating to certification		
6.3 Technical support agricultural practices	6.3.1	Labor	Technical staff (Training of members on pest management, handling of hazardous materials, PPE use, agricultural practices, nursery activities)		
	6.3.2	Inputs and services	PPE materials, hazardous material containers		
	6.3.3	Capital and investments	Central storage infrastructure, other facilities related to production processes		
	6.3.4	Other costs technical support agricultural practices	Other costs relating to technical support		
6.4 Human rights and environmental due diligence	6.4.1	Labor	Risk assessment (living income assessment, deforestation assessment), implementation and management grievance system, development policies and procedures, data collection, development of improvement plans, record keeping		
	6.4.2	Other costs	Remediation costs, equipment required for geolocation data collection		
6.5 Business and development	6.5.1	Labor	Labor required for the development of Fairtrade Development Plan, organisation of GA, reporting on Fairtrade Premium		
	6.5.2	Other costs	Other costs relating to business and development and payment of FP		
6.6 Other costs of central structure			Other costs incurred at central structure level		
Total cost of central structure activities		Sum of 6.1, 6.2, 6.3, 6.4, 6.5, 6.6			
				To be filled out by	y 5PO/HLO
		Sum of 6.1, 6.2, 6.3, 6.4, 6.5, 6.6  Product description product for export		To be filled out by	y SPO/HLO
				To be filled out by	y SPO/NLO
Total cost of central structure activities		Product description product for export		To be filled out by	у \$20/нцО
		Product description product for export	Examples of cost-items (non-enhaustive)	To be filled out by	v SPO/HLO  Cost per unit weight
Total cost of central structure activities		Product description product for export			
Total cost of central structure activities  7. Cost of export		Product description product for export	Damples of cost-items (non-enhaustive)		
Total cost of central structure activities  7. Cost of export  7.1 Transport costs		Product description product for export	Examples of cost-items (non-exhaustive) Cost of transport (ground, sea, rail or oir)		
7. Cost of export 7. 1 Transport costs 7.2 Insurance costs		Product description product for export	Examples of cost-items (non-exhaustive) Cost of transport (ground, ses, rail or air) Export insurance costs		
7. Cost of export 7. 1 Transport costs 7. 2 Insurance costs 7.3 Taxes, terminal and commission fees		Product description product for export	Damples of cost-items (non-enhaustive)  Cost of transport (ground, sea, rail or air)  Export insurance costs  Transes and fees required for export		
7. Cost of export 7.1 Transport costs 7.2 Insurance costs 7.3 Taxes, terminal and committion fees 7.4 Other export costs		Product description product for export Volume sold at SPO/HLO level	Damples of cost-items (non-enhaustive)  Cost of transport (ground, sea, rail or air)  Export insurance costs  Transes and fees required for export		
7. Cost of export 7. 1 Transport costs 7.2 Insurance costs 7.3 Taxes, terminal and commision fees 7.4 Other export costs Total cost of export		Product description product for export Volume sold at SPO/HLO level	Damples of cost-items (non-enhaustive)  Cost of transport (ground, sea, rail or air)  Export insurance costs  Transes and fees required for export		

Relates to requirements: - General requirements (1.1.1 - 1.1.6) - Management of Production Practices (3.1.1-3.1.6) - Environmental mangement (3.2.1.)	Related to requirements: -General requirements (1.1.1) - Compliance management (3.1.7 - 3.1.8)	Relates to requirements - General requirements (1.1.1)	
Relates to requirements:  - Pest management and hazardous materials use [3.2.7 - 3.2.19]  - Soil and water (3.2.21-3.2.29)  - Biodiversity (3.2.30 - 3.2.37)  - Waste [3.2.3 - 3.2.47)  - Cenetically Modified Organisms (GMO) (3.2.41)		Relates to requirements: - Environment development (3.1.3)	Relates to requirements: - Environmental protection (3.1.1)
Relates to requirements: - Management of Production Practices (3.1.2, 3.1.3) - Soil and Water (3.2.20) - Biodiversity (3.2.30 - 3.2.37) - Climate adaptation and mitigation (3.2.42-3.2.44) - Labor conditions (3.3.1 - 3.3.36) - Non-discrimination (4.3.1 - 4.3.5)	Relates to requirements: - Human Rights and Evnrionmental Due Diligence (3.2 - 3.2.7) - Deforestation Prevention and Environmental Development (3.4.1- 3.4.8) - Living income (3.5.1 - 3.5.7)	Relates to requirements: - Environment development (3.1.1, 3.1.2) - Labor conditions (3.2.1 - 3.2.3)	
Relates to requirements: - Business and development (4.1.1 - 4.1.15)	Related to requirements: - Premium planning and reporting (4.6.1 - 4.6.2)	Relates to requirements: - Business and development (4.1.1 - 4.6.1)	Relates to requirements: - Business and development (4.2.8, 4.2.9)

## **COSP template: Light Version**

General informaton				
A) Contact information			To be filled out b	y SPO/HLO
	Date form filled out			
Person filling in this form	Name			
	Email			
	Telephone number			
B) Fairtrade Certified Producers' Information			To be filled out b	/ SPO/HLO
	Name of Fairtrade Producer			
	FLOID			
	Country			
	Last step as undertaken in the marketing chain			
C) Product information			To be filled out b	, SDO /ULO
C) Product information			To be filled out b	/ SPU/IILU
	Crop information (name, origin)			
	Agricultural period			
	Market of the product			
	Conventional or organic			
	Unit of measurement for product	(kg, tonnes, other)		
	Unit of measurement for land size	(acre, hectare, other)		
	Curreny			
COSP data				
D) Cost at farm-level			To be filled out by SPO/HLO	To be filled out by SPO/HLO
		Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight
1.1 Labor		Cost of all family labor and hired labor required for farm-level operations		
1.2 Inputs, materials, tools, resources		Cost of all inputs, materials, tools and other resources used for farm-level oeprations		
1.3 Capital and infrastructure		Investments in machinery and facilities needed for production		

1.4 Other costs		Other costs incurred at farm-level		
1. Total cost at farm-level	Sum of 1.1, 1.2, 1.3, 1.4, 1.5			
E) Cost at central structure of SPO/HLO			To be filled out by SPO/HLO	To be filled out by SPO/HLO
		Examples of cost-items (non-exhaustive)	Cost per unit of land size	Cost per unit weight
2.1 Labor		Cost of labor at central structure level, yearly costs for staff salaries		
2.2 Inputs, materials, tools, resources		Cost of all inputs, materials, tools and other resources used for central structure level operations		
2.3 Capital and investments		Investments made by central structure for machinery and facilities needed for production and operations		
2.4 Certification and compliance costs		Costs related to certification such as fees and licences		
2.5 Export costs		Costs related to export of the product		
2.6 Other costs		Other costs incurred at central structure level		
2. Total cost at central structure level	Sum of 2.1, 2.2., 2.3, 2.4, 2.5, 2.6			
Total at EX Works	Sum of 1 and 2 minus 2.5 (Export costs)			
Total at FOB level	Sum of 1 and 2			