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Governance-Based Total Value Assessment in Regenerative Food Systems: Developing a Practical Measurement Framework for Financial and Non-Financial Value Creation

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ABSTRACT

This study examines how governance structures and agreements shape financial and non-financial value creation within regenerative food systems. Conventional accounting and performance measurement systems focus predominantly on short-term financial outcomes, leaving governance quality, ecosystem contributions, and social value insufficiently recognized in decision-making. Consequently, regenerative food producers often struggle to demonstrate the full value they create for stakeholders, cooperatives, and financiers. Adopting a mixed-methods Design Science Research (DSR) approach, this research combines semi-structured interviews with three regenerative food producers in the Netherlands De Stadsgroenteboer, H of Van Ampsen, and Hortuspopulus with a quantitative indicator-scoring procedure. Qualitative findings were translated into fifteen measurable governance indicators aligned with ESG Governance principles and Ritchie-Dunham's Agreements Field, and subsequently embedded into a Governance-Based Total Value Assessment Framework implemented as an Excel-based decision-support tool. The framework integrates conventional financial performance with a governance quality score and non-financial ecosystem proxies, including soil health, volunteer labour, community engagement, and ecological contributions. Results show that De Stadsgroenteboer achieved the highest governance score (0.720, Developing), followed by Hortuspopulus (0.564) and H of Van Ampsen (0.496), both rated Emerging. The findings indicate that governance functions as an enabling mechanism for long-term financial resilience, stakeholder trust, and ecological sustainability, and that governance practices although largely informal and trust-based can be operationalized into measurable indicators within an accounting-oriented framework. The study contributes theoretically by positioning governance as a connecting mechanism for integrated value creation, and practically through a governance-sensitive Total Value measurement tool applicable to regenerative food producers and their stakeholders.

Keywords*:regenerative food systems, governance, ESG, total value, sustainability accounting*

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INTRODUCTION

Regenerative and circular food systems are attracting increasing attention as responses to environmental degradation, social inequality, and the limitations of conventional agri-food production. Beyond delivering agricultural products, regenerative food producers aim to restore soil health, enhance biodiversity, strengthen local communities, and build long-term, trust-based relationships across the food system. These practices generate substantial financial, ecological, and social value, yet much of this value remains poorly recognized, measured, and communicated within existing accounting and financial decision-making frameworks.

Traditional accounting systems have historically measured organizational performance through financial indicators such as revenue, cost, profit, and return to investors. Sustainability accounting scholars argue that conventional frameworks provide a narrow representation of organizational value because they inadequately capture environmental, social, and long-term value creation processes (Gray, 2010). This limitation is particularly relevant for regenerative food systems, where investments in soil regeneration, biodiversity enhancement, and stakeholder collaboration generate benefits that emerge over extended periods and resist conventional financial representation. As a result, regenerative producers and cooperatives face difficulties demonstrating their full value when negotiating prices, establishing partnerships, or obtaining financing.

A key reason for this measurement gap lies in how governance is treated in accounting and performance systems. Governance structures and agreements pricing rules, risk-sharing arrangements, decision-making processes, and accountability mechanisms play a crucial role in enabling regenerative value creation, yet in most financial tools governance is either ignored or addressed informally, leaving its impact on value largely invisible. Without structured indicators capturing governance quality and ecosystem contributions, producers cannot fully communicate their total value generation, cooperatives struggle to ensure transparency and fair value distribution, and financiers lack decision-relevant information to support investments that align financial viability with long-term ecological and social outcomes.

In response, this study develops a Total Value Tool that integrates financial performance with ecosystem and governance-related value creation. Using a mixed-methods Design Science Research approach, the study combines qualitative insight from regenerative food producers with quantitative indicators to design a practical, Excel-based decision-support tool. The overarching research question guiding this study is: “How can governance structures and agreements be designed and measured to support financial and non-financial value creation in regenerative food producers?”

To answer this question, the study pursues three sub-objectives: (1) identifying recurring governance practices and challenges across regenerative food producers; (2) translating these practices into measurable, theoretically grounded governance indicators; and (3) embedding the resulting indicators into a practical Total Value measurement framework that can support producers, cooperatives, and financiers in decision-making.

THEORETICAL FRAMEWORK AND FORMULATION OF HYPOTHESES

ESG Governance as the Core Analytical Lens

Environmental, Social, and Governance (ESG) frameworks provide a widely used lens for assessing organizational sustainability performance, with the governance pillar traditionally emphasizing transparency, accountability, board oversight, and stakeholder engagement. Within food systems research, governance is increasingly recognized as a precondition for effective sustainability performance rather than a peripheral compliance

function (de Olde, Konefal, & Hatanaka, 2025). This study adopts ESG Governance as its core analytical lens, using its constituent principles transparency, accountability, participation, and coordination as the theoretical foundation for identifying and structuring governance indicators relevant to regenerative food producers.

Governance in Regenerative Food Systems

Regenerative agriculture is commonly defined by its emphasis on restoring soil health, enhancing biodiversity, and rebuilding ecological function rather than merely minimizing harm (Rhodes, 2017). Achieving these outcomes, however, depends heavily on the governance arrangements that connect producers, cooperatives, buyers, and financiers, since ecological investments typically require long planning horizons, shared risk, and sustained collaboration (Konietzko, Das, & Bocken, 2023). Governance therefore functions as an enabling infrastructure for regenerative outcomes, shaping whether ecological ambitions can be translated into consistent practice.

Key Governance Elements

Building on Ostrom's (1990) work on collective governance of common-pool resources and Provan and Kenis' (2008) network governance literature, this study identifies five recurring governance elements relevant to regenerative food producers: decision-making and transparency, accountability and roles, agreements and contracts, stakeholder trust and collaboration, and ecological governance. These elements recur across governance and organizational theory and provide the structural basis for the indicator framework developed in Section 4.

Agreements as the Core Unit of Analysis

Because governance principles such as transparency and accountability are abstract and difficult to observe directly, this study adopts agreements as its central unit of analysis. Agreements pricing arrangements, volume commitments, quality standards, and risk-sharing mechanisms represent the practical expression of governance, translating abstract principles into concrete, observable commitments. This choice draws on Ritchie-Dunham's Agreements Field, which conceptualizes agreements as the fundamental structures through which expectations are aligned, relationships maintained, and coordinated action achieved within complex systems (Ritchie-Dunham et al., 2023). This relational view is consistent with Transaction Cost Economics, in which governance mechanisms exist to reduce uncertainty and coordinate exchange (Williamson, 1985), and with network governance theory, which links effective multi-actor collaboration to clearly defined arrangements (Provan & Kenis, 2008). Agreements are thus observable, discussable, and adaptable, making them well suited to systematic assessment within the proposed framework.

Linking Governance to Value Creation

The framework proposes that governance influences value creation through three interconnected pathways. Financial value is influenced through reduced income volatility, improved planning, lower transaction costs, and more stable market access. Ecosystem value is enabled through governance arrangements that sustain long-term investment in soil health and biodiversity despite delayed financial returns. Social value is generated through governance structures that foster trust, participation, and shared learning. Rather than treating these domains as separate, the framework positions governance as the connecting mechanism that determines whether financial, ecological, and social value reinforce one another or remain fragmented.

Measurement and Operationalization

To move beyond conceptual analysis, this study translates ESG Governance principles into measurable indicators suitable for an accounting-based Total Value Tool.

Indicators were selected to capture transparency in decision-making and pricing, clarity of roles, accountability mechanisms, agreement quality, stakeholder participation, and ecological governance dimensions consistently identified in governance literature as influencing collaboration and long-term performance (OECD, 2023). These indicators complement, rather than replace, conventional financial measures such as revenue, cost, and profitability.

RESEARCH METHODOLOGY

Research Approach and Design

This study adopts a mixed-methods research approach within a Design Science Research (DSR) methodology (Hevner et al., 2004). A mixed-methods approach is appropriate because financial, ecosystem, and governance-related value cannot be fully understood through a single methodological lens: quantitative data are needed to structure and compare indicators, while qualitative insight is necessary to capture context-specific governance arrangements and non-financial contributions often overlooked in conventional accounting. DSR is particularly suitable because it centers on the design, development, and evaluation of a practical artifact here, an accounting-based Total Value Tool rather than problem analysis alone, ensuring the research remains closely connected to real management and accounting challenges faced by regenerative producers.

Data Collection

Qualitative data were collected through semi-structured interviews with three regenerative food producers operating in the Netherlands: De Stadsgroenteboer, H of Van Ampsen, and Hortuspopulus. Interviews explored how actors perceive financial, ecological, and social value creation, how governance arrangements are structured, and which challenges producers face in demonstrating value within existing accounting systems. Document analysis of contracts, governance agreements, and internal accounting materials complemented the interviews, helping to identify formal and informal arrangements such as pricing rules and risk-sharing mechanisms.

Quantitative Translation and Analysis

Quantitative methods were used to translate qualitative insight into measurable, comparable indicators rather than to produce precise monetary valuations. Governance and agreement-related dimensions were translated into structured indicator scales, while simplified ecosystem indicators used proxy measures such as observable changes in soil health or biodiversity to approximate ecological contributions without requiring complex ecological measurement techniques. Descriptive statistics were used to summarize indicator outcomes, compare results across cases, and support interpretation of the tool's outputs.

Methodological Phases and Ethics

The research proceeded through four sequential phases consistent with DSR: (1) qualitative exploration through interviews and document analysis; (2) indicator development, translating findings into indicators grounded in ESG Governance principles and the Agreements Field; (3) construction of the scoring system and Excel-based tool; and (4) proof-of-concept evaluation using case data. All interviews were conducted with informed consent, and data were anonymized and securely stored in accordance with standard ethical research practice for small-sample qualitative studies.

RESULT AND DISCUSSION

Case Study Findings

De Stadsgroenteboer. Governance within this urban regenerative farming initiative is strongly characterized by participatory coordination and trust-based relationships. Decision-making authority is shared among three core members who meet weekly and decide by consensus, reflecting collaborative governance in which decisions emerge through discussion rather than hierarchical control (Provan & Kenis, 2008). Trust functions as a central governance mechanism: relationships with volunteers and customers are governed through mutual trust and shared values rather than formal monitoring. Financially, the organization operates a Community Supported Agriculture (CSA) model in which advance subscription payments distribute production risk between producers and consumers, complemented by solidarity-based pricing that balances financial sustainability with social accessibility. Transparency around workload and pricing further strengthens accountability. Nonetheless, interviewees identified climate uncertainty, customer retention, and uncertain land agreements as ongoing governance-related vulnerabilities, with one respondent noting that stronger contracts would provide greater security for long-term regenerative investment.

H of Van Ampsen. This case represents a relatively independent, market-oriented, family-based farm certified under the Dutch organic Skal programme. Strategic and operational decisions are handled centrally by the owner and spouse, with the farm fully privately funded and free of external loans or investors. Despite this centralized structure, governance is shaped by community participation and volunteer involvement: volunteers contribute ideas and perspectives, while final authority rests with the board, combining broad stakeholder involvement with formal accountability. The organization is embedded in a regional network of biological farmers, supporting knowledge exchange, and Skal certification provides a degree of formalized ecological governance absent in the other two cases. However, dependence on external funding, aging machinery, and uncertain land agreements were identified as key financial and operational vulnerabilities.

Hortuspopulus. This organization combines regenerative food production with community-building and educational activities, positioning itself simultaneously as a farm and a social space. Financial governance relies partly on external funding, grants, and local institutional support, complemented by a low-cost strategy built on volunteer labour and free land agreements though this also creates financial vulnerability regarding machinery replacement and future investment. Pricing follows a subscription-based, community-oriented model that intentionally remains accessible to lower-income consumers, with informal pricing mechanisms based on comparison with supermarket prices rather than formal cost accounting. Stakeholder relationships are strongly trust-based, and the organization collaborates extensively with sustainability groups and community initiatives, reflecting a strong social mission and active knowledge-sharing networks. Ecological governance emphasizes biodiversity enhancement and soil regeneration, evaluated mainly through practical observation rather than formal measurement.

Across all three cases, governance was found to be relatively informal and trust-based rather than formally documented, yet each organization relied on identifiable governance mechanisms participatory decision-making, risk-sharing agreements, transparency practices, and stakeholder trust to sustain coordination and long-term commitment. This cross-case pattern confirms that governance, even when informal, can be systematically identified and operationalized into measurable indicators.

Governance Indicator Development

Cross-case analysis of the qualitative findings produced fifteen governance indicators organized across five dimensions: Decision-Making & Transparency, Accountability & Roles, Agreements & Contracts, Stakeholder & Trust, and Ecological Governance. Indicators were assigned weights reflecting their theoretical importance

within the ESG Governance framework and their observed relevance across the three cases; all weights sum to 1.00, allowing the total weighted score to be interpreted as a governance quality index on a 0–1 scale. Higher weights were assigned to indicators central to coordination and long-term commitment, such as participatory decision-making (0.10) and agreement clarity (0.09), while ecological governance indicators received comparatively lower individual weights reflecting the lower formalization of ecological monitoring across cases rather than lower substantive importance. Table 1 summarizes the dimension structure.

Table 1. Governance Dimensions and Indicator Weight Ranges (Cross-Case)

Dimension	**Number of Indicators**	**Approx, Weight Range**	**Illustrative Focus**
Decision-Making & Transparency	3	0.06 – 0.10	Participatory decisions; pricing/decision transparency; conflict resolution
Accountability & Roles	2	0.05 – 0.06	Role clarity; accountability mechanisms
Agreements & Contracts	3	0.06 – 0.09	Agreement clarity; risk-sharing quality; information-sharing protocols
Stakeholder & Trust	3	0.05 – 0.07	Trust with buyers/partners; knowledge-sharing culture; participation
Ecological Governance	4	0.05 each	Monitoring maturity; ecological target formalization; practice documentation

Each indicator is scored on a 1–5 ordinal scale ranging from Very Low (practice absent or entirely informal) to Excellent (fully documented, consistently reviewed, and aligned with long-term governance objectives), with 3 (Developing) as a symmetric midpoint. The scale was adopted because it is consistent with governance and sustainability assessment practice (de Olde et al., 2025), offers sufficient granularity for meaningful differentiation, and remains practical for self-assessment by small-scale producers.

Governance Scoring Results

Applying the weighted scoring system to the three cases produced clearly differentiated governance profiles. De Stadsgroenteboer achieved the highest overall governance score (0.720), rated Developing, reflecting its participatory decision-making structure, transparent communication, and formalized risk-sharing through the CSA model.

Hortuspopulus achieved a score of 0.564, rated Emerging, driven by strong stakeholder engagement and trust-based collaboration but comparatively lower formalization of accountability structures and agreements. H of Van Ampsen achieved the lowest score of 0.496, also rated Emerging, reflecting comparatively stronger ecological governance (supported by Skal certification) but lower participatory governance and agreement formalization. Table 2 presents the rating categories used to interpret these scores, and Table 3 summarizes the weighted results by dimension.

Table 2. Governance Rating Categories

Weightes Score	**Rating**	**Interpretation for Producers & Investors**
≥ 0.80	Strong	Investment-ready governance; high confidence for financiers and long-term partners
0.60 – 0.79	Developing	Solid base with targeted improvements needed; suitable for supported investment
0.40 – 0.59	Emerging	Governance gaps present; structured support recommended before significant investment
< 0.40	Weak	Significant governance risk; immediate restructuring needed

Table 3. Weighted Governance Scores by Dimension and Case

Governance Dimension	**De Stadsgroenteboer**	**H of Van Ampsen**	**Hortuspopulus**
Decision-Making & Transparency	0.278	0.172	0.214
Accountability & Roles	0.108	0.072	0.072
Agreements & Contracts	0.158	0.102	0.084
Stakeholder & Trust	0.120	0.094	0.120
Ecological Governance	0.056	0.074	0.056
Total Weighted Score	0.720	0.496	0.564
Rating	Developing	Emerging	Emerging

These results indicate that governance quality across the three cases is shaped by the combined effectiveness of decision-making processes, accountability mechanisms, agreements, stakeholder relationships, and ecological governance, rather than by any single factor. Notably, none of the cases reached the Strong category, underscoring that even well-functioning regenerative producers tend to rely on informal, trust-based governance rather than fully formalized structures consistent with the qualitative finding that trust substitutes for formal contracts in early-stage regenerative organizations.

The Governance-Based Total Value Assessment Framework

Building on the indicator and scoring system, the study developed a Total Value Measurement Tool implemented in Microsoft Excel, structured around three design principles: integration (financial performance, governance quality, and ecosystem value are measured within a single framework rather than as parallel reporting exercises), accessibility (the tool requires no specialized software, with input cells clearly distinguished from automatically calculated outputs), and transparency (all calculations, weights, and proxy assumptions are visible and inspectable, supporting the trust-building function identified as central to governance quality across all three cases).

The tool is organized across six interconnected sheets: a Cover sheet for organizational identification; an Input sheet for financial figures, governance scores, and ecosystem indicators; a Scorecard sheet producing the weighted governance score and automatic rating; a Financial sheet combining conventional EBIT with monetized non-financial value proxies (soil health, CO_2 sequestration, volunteer labour) adjusted by a governance confidence multiplier, an Ecosystem sheet tracking ecological and social indicators with an auto-generated narrative summary, and a Dashboard sheet providing an investor-ready view combining KPI cards, governance dimension ratings, and a value composition breakdown.

The calculation logic proceeds through three layers. The first layer captures conventional financial performance (revenue, cost of goods sold, operating expenses, and EBIT). The second layer incorporates non-financial contributions using illustrative proxy valuations for outcomes such as soil health improvement, avoided synthetic input use, volunteer labour, carbon sequestration, and knowledge-sharing activities, producing a Raw Total Value estimate. The third layer applies the governance score as a confidence-adjustment factor: because organizations with stronger governance are expected to have greater capacity to coordinate stakeholders, manage uncertainty, and sustain long-term investment, higher governance scores increase confidence that identified value can be maintained over time, while lower scores signal governance-related vulnerabilities that may reduce the durability of value creation.

TOTAL VALUE DASHBOARD — Cross-Case Summary			
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METRIC	**ase 1: De Stadsgroenteboe**	**Case 2: Hortuspopulus**	**Case 3: H of Van Ampsen**
KEY FINANCIAL METRICS (Illustrative Estimates — see Financial sheet)			
EBIT (€)	€25.000	€4.000	€17.000
Total Non-Financial Value (€)	€15.422	€21.780	€9.180
TOTAL ADJUSTED VALUE (€)	**€29.104**	**€14.540**	**€12.985**
GOVERNANCE SCORES			
Total Governance Score (0–1.000)	**0,720**	**0,564**	**0,496**
Rating	**DEVELOPING**	**EMERGING**	**EMERGING**
GOVERNANCE BY DIMENSION (Weighted Contribution per Dimension)			
Decision-Making & Transparency (wtd.)	0,278	0,214	0,172
Accountability & Roles (wtd.)	0,108	0,072	0,072
Agreements & Contracts (wtd.)	0,158	0,102	0,084
Stakeholder & Trust (wtd.)	0,120	0,120	0,094
Ecological Governance (wtd.)	0,056	0,056	0,074
ECOSYSTEM HIGHLIGHTS			
Volunteer Hours (hrs/yr)	**240**	**400**	**0**
Knowledge-Sharing Events (per yr)	**6**	**8**	**2**
Households Served	**85**	**60**	**40**
CO_2e Sequestered (t/yr)	**12**	**6**	**8**

De Stadsgroenteboer was used as a proof-of-concept case to illustrate the framework's application. Because complete financial records were not available, financial and non-financial values were estimated using interview findings, publicly observable information, and illustrative assumptions embedded in the prototype; the resulting output (Total Adjusted Value of approximately €29,104, against an EBIT of €25,000 and non-financial

value of €15,422) should therefore be read as a demonstration of the framework's functionality rather than a precise organizational valuation. The proof-of-concept nonetheless shows how financial performance, ecological and social contributions, and governance quality can be integrated within a single, transparent assessment.

Discussion and Limitations

Taken together, the findings support the study's theoretical proposition that governance functions as a connecting mechanism linking financial, ecosystem, and social value rather than as an isolated compliance dimension. All three cases relied on governance practices participatory decision-making, risk-sharing agreements, and stakeholder trust that supported coordination and resilience despite differing organizational structures, from De Stadsgroenteboer's consensus-based collective to H of Van Ampsen's centralized family governance. This suggests that governance quality, rather than organizational form, is the more relevant predictor of long-term value creation capacity in regenerative food systems.

The proposed framework should nonetheless be understood as an illustrative, exploratory decision-support tool rather than a precise financial valuation model. Financial figures used in the dashboard are indicative estimates rather than verified organizational disclosures, as detailed financial information fell outside the scope of the interviews. Ecosystem-related proxy values are similarly illustrative, informed by sustainability valuation literature and publicly available benchmarks rather than validated market prices. Governance scoring, while guided by structured criteria, retains an unavoidable degree of interpretive judgment, and the framework captures governance at a single point in time rather than its evolution over an organization's development. The monetization of non-financial contributions should therefore be read as a tool for increasing the visibility and discussability of ecological, social, and governance-related value, not as an exact valuation methodology. As a proof-of-concept, the framework requires further empirical testing, refinement, and validation ideally across a larger and more diverse sample of regenerative producers before broader practical implementation.

CONCLUSION

This study set out to examine how governance structures and agreements can be designed and measured to support financial and non-financial value creation in regenerative food producers. The findings show that governance is most effective when it combines participatory decision-making, trust-based stakeholder relationships, accountability mechanisms, transparent communication, and appropriate risk-sharing arrangements. Although the three case organizations differed in operational structure, all relied on governance practices that supported coordination, stakeholder commitment, and long-term resilience, reinforcing the view that governance should be designed as a facilitating system rather than merely a control mechanism.

The study further demonstrates that governance even when largely informal and trust-based can be systematically operationalized into measurable indicators through cross-case analysis and theoretical alignment with ESG Governance principles and Ritchie-Dunham's Agreements Field. The resulting fifteen-indicator, five-dimension scoring system, embedded within an Excel-based Total Value Tool, provides a practical mechanism through which producers, cooperatives, and financiers can assess and compare governance quality alongside conventional financial performance and non-financial ecosystem contributions.

Theoretically, this research contributes by positioning governance not as a peripheral reporting dimension but as an enabling and connecting mechanism for integrated financial, ecological, and social value creation in regenerative food systems extending ESG Governance and Agreements Field theory into a context, regenerative agriculture, where governance-ecology linkages remain underexplored. Practically, the study contributes a governance-sensitive Total Value measurement tool that is accessible, transparent, and adaptable to different organizational contexts, offering regenerative food producers and their stakeholders a concrete instrument for making previously invisible value visible.

Future research should prioritize empirical validation of the framework across a larger and more diverse sample of regenerative producers, refinement of ecosystem proxy values using locally relevant or sector-specific benchmarks, and longitudinal application to capture how governance quality evolves as organizations mature. Such extensions would strengthen both the theoretical robustness and practical reliability of governance-based Total Value assessment in regenerative food systems.

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