BALANCE SHEET TABLE

Variable	Balance Sheet Items	Variables from the Survey
	Assets	
BS1	Cash in Hand	Cash
BS2	Account Receivables	Account receivables
BS3	Deposits at Financial Institutions	deposit at financial institution
BS4	ROSCA (Net Position)	Net ROSCA position
BS5	Other Lending	Other lending
BS6	Inventories	Inventory / livestock input inventory / livestock work-in-progress inventory / livestock finished-good inventory / fish inventory / fish input inventory / fish work-in-progress inventory / fish finished-good inventory / cultivation input inventory / cultivation work-in-progress inventory / cultivation finished-good inventory / business input inventory / business work-in-progress inventory / business finished-good inventory
BS7	Prepaid Insurance	
BS8	Livestock	Livestock assets
BS9	Fixed Assets	SUM(BS10: BS12)
BS10	Household Assets	Household assets
BS11	Agricultural Assets	Agricultural assets
BS12	Business Assets	Business assets
BS13	Land and Other Fixed Assets	Land
BS14	Total Assets	SUM(BS1: BS9) + BS13
	Liabilities and Household's Net Wealth	
BS15	Total Liabilities	BS16 + BS17
BS16	Account Payables	Account payables
BS17	Other Borrowing	Borrowing
BS18	Total Household Net Wealth	BS19 + BS20 + BS20_1 + BS20_2
BS19	Contributed Capital	Contributed capital
BS20	Cumulative Savings (Retained Earnings)	Cumulative savings
BS20_1	Cumulative Insurance Indemnity	Insurance indemnity
BS20_2	Statistical Discrepancy	Statistical discrepancy
BS21	Total Liabilities and Household Net Wealth	B15 + B18

INCOME STATEMENT TABLE

Variable	Items from Income Statement	Variables from the Survey
	Revenues from Production	
IS1	Cultivation	Cultivation revenue
IS2	Livestock	IS2_1 + IS2_2
IS2_1	Livestock Capital Gain	Livestock capital gain
IS2_2	Livestock Produce	Livestock revenue
IS3	Fish and Shrimp	Fish revenue
IS4	Business	Business revenue
IS5	Labor	Labor revenue
IS6	Others	Other revenue
IS7	Total Revenues	SUM(IS1 : IS6)
	Cost of Production	
IS8	Cultivation	Cultivation expense
IS9	Livestock	IS9_1 + IS10 + IS11
IS9_1	Livestock Capital Loss	Livestock capital loss
IS10	Depreciation of Livestock (Aging)	
IS11	Other Expenses	Livestock expense
IS12	Fish and Shrimp	Fish expense
IS13	Business	Business expense
IS14	Labor	Labor expense
IS15	Others	Other expense
IS16	Total Cost of Production	IS8+ IS9 + SUM(IS12:IS15)
IS17	**Interest Revenue**	Interest revenue
IS18	**Interest Expense**	Interest expense
IS19	**Other Expenses**	IS20
IS20	Depreciation of Fixed Assets	
IS22	**Extraordinary Items**	IS23 - IS24 + IS25
IS23	Capital Gains	IS23_1 + IS23_2 + IS23_3
IS23_1	Cash Capital Gain	cash capital gain
IS23_2	Non-cash Capital Gain	Non-cash capital gain (excluding capital gains from livestock and land)
IS23_3	Capital Gain from Land	Capital gains from land
IS24	Capital Losses	IS24_1 + IS24_2
IS24_1	Cash Capital Loss	Cash capital loss
IS24_2	Non-cash Capital Loss	Non-cash capital loss (excluding capital loss from livestock and land)
IS24_3	Capital Loss from Land	Capital loss from land
IS25	Insurance Indemnity	
IS26	**Property Tax**	Property tax
IS27	**Income Tax**	Income tax
	Net Income	
IS28	Total Net Income	IS7 – IS16 + IS17 – IS18 – IS19 + IS22 – IS26 – IS27
IS29	Consumption	IS30 + IS31 + IS31_1
IS29_1	Consumption of Household Production	Food consumption of household production / non-food consumption of household production
IS29_2	Consumption Expenditure	IS29 – IS29_1
IS30	Food	Food consumption, food consumption of household production
IS31	Non-Food	Non-food consumption, non-food consumption of household production
IS31_1	Insurance premium	Insurance premium
IS32	Savings (Change in Retained Earnings)	IS28 – IS29

STATEMENT OF CASH FLOW TABLE

Variable	Items from Statement of Cash Flows	Construction
CF1	Net Income (+)	IS28
CF2	Depreciation (+)	IS10 + IS20
CF3	Change in Account Receivable (-)	- [BS2(t) - BS2(t-1)]
CF4	Change in Account Payable (+)	BS16(t) - BS16(t-1)
CF5	Change in Inventory (-)	- [BS6(t) - BS6(t-1)]
CF6	Change in Other Current Assets (-)	- [BS7(t) – BS7(t-1)]
CF_6_1	Consumption of Household Production (-)	- IS29_1
CF_6_2	Net Capital Gains (-)	- IS2_1 - IS23 + IS9_1 + IS24
CF7	**Cash Flows from Production**	CF1 + CF2 + CF3 + CF4 + CF5 + CF6 + CF6_1 + CF6_2
CF8_0	Net Cash Capital Gains (+)	IS23_1 – IS24_1
CF8	Consumption Expenditure (-)	- IS29_2
CF9	Capital Expenditure on Fixed Assets (-)	- [BS9(t)-BS9(t-1)]-IS20+IS23_2-IS24_2
CF9_1	Capital Expenditure on Livestock (-)	- [BS8(t)-BS8(t-1)]-IS10+IS2_1 - IS9_1
CF9_2	Capital Expenditure on Land (-)	- [BS13(t)-BS13(t-1)]+IS23_3 – IS24_3
CF10	**Cash Flows from Consumption and Investment**	CF8_0 + CF8 + CF9 + CF9_1 + CF9_2
CF11	Change in Deposit at Financial Institution (-)	- [BS3(t) - BS3(t-1)]
CF12	Change in ROSCA Position (-)	- [BS4(t) - BS4(t-1)]
CF13	Lending (-)	- [BS5(t) - BS5(t-1)]
CF14	Borrowing (+)	BS17(t) - BS17(t-1)
CF14_1	Change in Contributed Capital (+)	BS19(t) – BS19(t-1)
CF14_2	Insurance Indemnity (+)	BS20_1(t) – BS20_1(t-1)
CF15	**Cash Flows from Financing**	SUM(CF11:CF14_2)
CF15_1	**Statistical Discrepancy**	BS20_2(t) – BS20_2(t-1)
CF16	**Change in Cash Holding (from Statement of Cash Flows)**	CF7 + CF10 + CF15 + CF15_1
CF17	**Change in Cash Holding (from Balance Sheet)**	-[BS1(t) - BS1(t-1)]