

ANNEX 8

HOUSEHOLD BALANCE SHEET

Assets		Liabilities and Total Net Worth (Owner's Equity)	
<i>Current Assets (Short-term liquidity):</i>		<i>Current Liabilities (Short-term):</i>	
Cash / currency			Accounts Payable
Financial assets / securities (stocks and bonds)			
The current value of all savings forms			
Money or goods lent to other institutions or people outside household			Sales Taxes Payable
Value of the crop output retained as seed (stock of grain)			Payroll Taxes Payable
Accounts Receivable			Accrued Wages Payable
			Dividends Payable
Total Current Assets			
<i>Inventories (liquid assets)</i>			
Raw materials			Unearned Revenues
Intermediate goods / products			Short-Term Notes Payable
(Value of) Unsold (finished) goods / products			Short-Term Bank / Credit Union / Cooperative / Money Lender Loan Payable
Total Inventory			Total Current Liabilities
Non-Farm Assets		Long-Term Liabilities	
<i>Fixed (long-term) Assets:</i>			
Land			Long-Term Notes Payable
Buildings (business or commercial property)			Mortgage Payable
Tools			Long-term Bank Loan
Machinery			Amount owed for leases
Furniture			Bond repayment
Vehicles			Deferred taxes
Equipment			
Depreciation (Machinery)			Other obligations not requiring interest payments
<i>Durable (consumer) goods</i>			
Housing			
Other Durable Consumer Goods Items			
Assets		Total Net Worth (Owner's Equity)	
Farm (Agricultural) Assets			Owner's Equity (Net Worth)
<i>Agricultural land</i>			Capital / Common Stock
	Owned		Net Profit (Surplus)
	Mortgaged		Retained Earnings
	Rented/sharecropped		
	Rented out		
<i>Animals</i>			
	Value of livestock		
	Value of poultry		
	Drafts animals		
	Bullocks		
<i>Farm equipment</i>			
	Tractors		
	Carts		
	Vehicles		
	Mechanical plough		
	Pump		
	Mill		
	Food processor		
	Trailer for truck / tractor		
	Trolley		
	Fodder cutting machine		
	Generator		
<i>Non-mechanical farm tools (implements)</i>			
	Hoe		
	Spade		
	Durable equipment for storage		
Total Farm (Agricultural) Assets			Total Net Worth
TOTAL ASSETS			TOTAL LIABILITIES + TOTAL NET WORTH

Source: UNECE.

