

Table 18. Analysis of variance tests for differences in means among survey types (GLM manova procedure in SAS)

	Charter boats		Head boats	
	F Value	Pr > F	F Value	Pr > F
Balance sheet (end of 2010)				
Assets – Market value of vessel	0.670	0.511	0.221	0.804
Liabilities - Outstanding loans	3.501	0.032 ^a	1.480	0.233
Equity - Owner's equity in vessel	0.710	0.494	0.643	0.429
Annual cash flow				
Inflow - Gross revenue	1.021	0.361	0.752	0.396
Outflow - Expenditures	0.530	0.588	0.694	0.513
Net cash flow	0.640	0.528	0.152	0.701

^aSignificance at the 95% level