**Comparative analysis for Social Accounting Matrices in rural communities in Yucatán; México**

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This article analyse in static comparative terms the structural economic situation of two mayan communities in Yucatan through Social Accounting Matrices (SAM) constructed by primary sources of reseaching in 2004 and 2011. This communities was studied firstly in 2004 using SAM, then in 2011 we return to continue this study and was constructed other SAM for the same rural localities. This is a significant effort for analyse its main productive activitities because the communities is considered as extreme poverty condition. The matrices are used for the static simulation of different scenarios about the poverty and the relation with productive activities like apiary, commerce, agricultura and so on. Also, we make static comparative analysis using the matrices constructed for years 2004 and 2011 because the SAM´s have the same methodology of construction and this is the advantage for using them for analyzing the changes between the time. The importance of the study, is the presence of public support (subsidiaries) in the community and we want to know how it is impacted during the six year period between SAM´s (2004-2011). Also, we can use other data (documentary source) for more studies concerning the environment, marginalization and socio-economic problems that impede the rural development.