The estimation of equation (24) made it possible to determine empirical scale 1. The equivalence coefficients between the first adult (household head) and the other members of the household are computed and summarized in the Table 1.

The costs relating to children and the other adults are lower for all the age brackets than for those of the RDA scale. This is because the RDA scale is exclusively based on the number of calories consumed, whereas the empirical scale includes all the items of expenditure taken into account in the computation of the standard of living indicator.

The findings in Table 2 reveal that according to RDA scales, the poverty rate is higher in male-headed households. However, the findings from empirical scales 1 show that the poverty incidence is greater in female-headed households. The analysis of dominance shows that this result is robust whatever the poverty line selected.

According to the RDA scale (table 3), poverty indices fell between 1996 and 2001. In contrast, poverty incidence increased by 1.7 points between the two periods, according to empirical scale 1. The analysis of dominance shows that this result is only valid up to a poverty line estimated at 238,100 CFA francs. Beyond this line, the upward trend of the poverty rate is reversed.