1. Calculate gross value added at factor cost

|  |  |
| --- | --- |
| Sales | 180 |
| Rent | 5 |
| Subsidy | 10 |
| Change in stock | 15 |
| Purchase of raw materials | 100 |
| Profits | 25 |

1. Calculate the value of output

|  |  |
| --- | --- |
| Net value added at factor cost | 100 |
| Intermediate consumption | 75 |
| Excise duty | 20 |
| Subsidy | 5 |
| Depreciation | 10 |

1. Calculate intermediate consumption

|  |  |
| --- | --- |
| Value of output | 200 |
| Net value added at factor cost | 80 |
| Sales tax | 15 |
| Subsidy | 5 |
| Depreciation | 20 |

1. Calculate the net value added at factor cost

|  |  |
| --- | --- |
| Purchase of machinery to be used in the production unit | 100 |
| Sales | 200 |
| Intermediate cost | 90 |
| Indirect taxes | 12 |
| Change in stock | 10 |
| Excise duty | 6 |
| Stock of raw material | 5 |

1. Calculate the value added at factor cost

|  |  |
| --- | --- |
| Net factor income from abroad | 30 |
| Sales | 3500 |
| Purchase of intermediate goods | 2000 |
| Consumption of fixed capital | 500 |
| Exports | 400 |
| Indirect taxes | 350 |
| Change in stock | 50 |

1. Calculate gross value added at market price by each firm and National Income.

|  |  |
| --- | --- |
| Net factor income from abroad | 20 |
| Sales by A | 1000 |
| Sales by B | 2000 |
| Change in stock of B | -200 |
| Closing stock of A | 50 |
| Opening stock of A | 100 |
| Consumption of fixed capital by A and B | 180 |
| Indirect taxes paid by A and B | 120 |
| Purchase of raw materials by A | 500 |
| Purchase of raw materials by B | 600 |
| Exports | 70 |

1. Calculate National Income by Production method

|  |  |
| --- | --- |
| Gross value added at market price by primary sector | 300 |
| Private final consumption expenditure | 750 |
| Consumption of fixed capital | 150 |
| Net indirect taxes | 120 |
| Gross value added at market price by secondary sector | 200 |
| Net domestic fixed capital formation | 220 |
| Change in stocks | -20 |
| Gross value added at market price by tertiary sector | 700 |
| Net imports | 50 |
| Governments final consumption expenditure | 150 |
| Net factor income from abroad | 20 |