#### **Goods and Services Account**

Resources		Uses	
Output:		Intermediate Consump	tion:
Coffee bean	1,000	Chemicals	600
Roasted coffee	1,800	Coffee bean	1,000
Retail Margin	200		
Imports of Goods and Services:		Household Consumption	0 <b>n</b>
Chemicals		Expenditure:	
600		-	
		<b>Roasted coffee</b>	1,600
Product tax	100		,
		Exports of Goods and	Services:
		<b>Roasted coffee</b>	500
Total Supply	3,700	Total Use	3,700

#### **Production Account**

Uses	Resources					
Intermediate Consumption:		Output:				
Chemicals	600	Coffee bean	1,000			
Coffee bean	1,000	<b>Roasted coffee</b>	1,800			
		Retail margin	200			
		Product tax	100			
GDP	1,500					
Total Use	3,100	Total Supply	3,100			

# **3(a). Supply Table**

		Ind	ustries			Total			
	Farmer	Manuf.	Retailer	Total Domestic	Imports	basic prices	Sales tax	Trade margin	Total Supply (purch)
Product									
Coffee bean	1,000			1,000		1,000			1,000
Roasted coffee		1,800		1,800		1,800	100	200	2,100
Retail trade			200	200		200		-200	-
Chemicals				-	600	600			600
Totals	1,000	1,800	200	3,000	600	3,600	100	-	3,700

#### **3(b). Use Table** (*Purchasers' Prices*)

	Inte	ermediate	Consump	tion	Final		
Product	Farmer	Manuf.	Retailer	Total	Households	Exports	Total Use
Coffee bean		1,000		1,000			1,000
Roasted coffee				-	1,600	500	2,100
Retail trade				-			-
Chemicals	600			600			600
Total	600	1,000	0	1,600	1,600	500	3,700
Value added	400	800	200	1,400			
Total output	1,000	1,800	200	3,000			

*Note:* 3,700 *is the total of both the supply and use of goods and services. Note: The value added and total output lines are added* 

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## SUPPLY

		Supply	basic pric	es		Total			Total supply
		Industi	ries		Imports	basic	Trade	Sales tax	Dunch a conc!
Products	Mining	Manufact ure	Public admin	Trade	(c.i.f.)	prices	margins		Purchasers' prices
1. Gold	379					379	20		399
2. Gas	240					240	30		270
3. Electricity		272				272			272
4. Public administration			253			253			253
5. Motor vehicles		900			240	1,140	100	100	1,340
6. Materials					230	230			230
7. Distributive services				150	)	150	-150		-
Total	619	1,172	253	150	470	2,664	0	100	2,764

	I	ntermediate	consumptior	n			Final use			
		Indus	stries		Consumption:		Fixed	Change	Export	Total Use
	Mining	Manufac- ture	Public Admin.	Trade	House- hold	Govern- ment	Capital Formation	in Inventories	( <b>f.o.b.</b> )	USC
Products		ture	Aunni,		noiu	шен				
1. Gold								9	390	399
2. Gas	37	82			3	0		-9	130	270
3. Electricity	2	2 100	60	50	6	0				272
4. Public administration		10				243				253
5. Motor vehicles					80	0	530	10		1,340
6. Materials		217						13		230
7. Distributive services			-	-			-	-	-	-
Total purch. prices	39	409	60	50	89	0 243	530	23	520	2,764
Comp. of employees	250	) 470	193	60	)					973
Other taxes on prodn.		5	-	-						8
Cons. of fixed capital	145	5 70	-	-						215
Net operating surplus	182	218	-	40						440
Total Output	619	) 1,172	253	150						

#### Handout 5: Uses (purchasers' prices)

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# Assume that we can obtain the allocation of margins and product taxes, as follows: Margins on Use

	Intermediate consumption						Final use			
		Indus	tries		Consu	mption:				Total Use
<b></b>	Mining	Manufac- ture	Public Admin.	Trade	House- hold	Govern- ment	Capital Formation	in Inventories	(f.o.b.)	Use
Products										
1. Gold									20	20
2. Gas		4 8			1	0			8	30
3. Electricity										
4. Public administration										
5. Motor vehicles					6	0	40			100
6. Materials										
7. Distributive services		-	-	-			-	-	-	-
Total		4 8	-		. 7	0 -	40	-	28	150

## **Taxes on Products by Use**

	I	Intermediate consumption					Final use			
		Indus	stries		Consu	mption:	Fixed Change Export		Total Use	
	Mining	Manufac- ture	Public Admin.	Trade	House- hold	Govern- ment	Capital Formation	in Inventories	( <b>f.o.b.</b> )	USC
Products		ture	Aunin.		noiu	шен				
1. Gold										
2. Gas										
3. Electricity										
4. Public administration										
5. Motor vehicles					8	0	20			100
6. Materials										
7. Distributive services			-				-	-	-	-
Total			-		. 8	0 -	20	-	-	100

## With this information, a basic price Use Table can be derived.

Uses (basic prices)	Intermediate consumption					Final use					
Products	Mining	Indus Manufac- ture	stries Public Admin.	Trade	Consu House- hold	mption: Govern- ment	Fixed Capital Formation	Change in Inventories	Export (f.o.b.)	Total Use	
1. Gold								9	370	379	
2. Gas	33	3 74			20	0		-9	122	240	
3. Electricity	2	2 100	60	50	6	0				272	
4. Public administration		10				243				253	
5. Motor vehicles					66	0	470	10		1,140	
6. Materials		217						13		230	
7. Distributive services	2	8	-	-	70	0 -	40	-	28	150	
Subtotal (basic prices)	39	409	60	50	81	0 243	510	23	520	2,664	
Sales tax					8	0	20			100	
Total purchasers' prices	39	<b>409</b>	60	50	89	0 243	530	23	520	2,764	