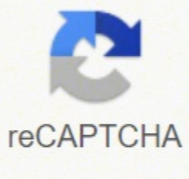




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2. The following list of Balance sheet items are in random order for Alexander Farms, Inc., at September 30, 2015:

Land	\$490,000.00	Fences and Gates	\$33,570.00
Barns and Sheds	\$78,300.00	Irrigation System	\$20,125.00
Notes Payable	\$330,000.00	Cash	\$16,710.00
Accounts Receivables	\$22,365.00	Lives stock	\$120,780.00
Citrus Trees	\$76,650.00	Farm Machinery	\$42,970.00
Account payable	\$77,095.00	Retained Earnings	?
Property taxes Payable	\$9,135.00	Wages payable	\$5,820.00
Capital Stock	\$290,000.00		

Instructions

- Prepare a balance sheet by using these items and computing the amount for retained earnings.
- Assume that on September 30, immediately after this balance sheet was prepared, a tornado completely destroyed one of the barns. This barn had a cost of \$14,000 and was not insured against this type of disaster. Explain what changes would be required in your September 30 balance sheet to reflect the loss of this barn.



Company Name	Account Name	Balance
Assets	Cash	16,710.00
	Accounts Receivable	22,365.00
	Inventory	120,780.00
	Land	490,000.00
	Barns and Sheds	78,300.00
	Fences and Gates	33,570.00
	Irrigation System	20,125.00
	Farm Machinery	42,970.00
	Capital Stock	290,000.00
	Retained Earnings	?
Liabilities	Notes Payable	330,000.00
	Accounts Payable	77,095.00
	Property Taxes Payable	9,135.00
	Wages Payable	5,820.00
	Other	



VCE ACCOUNTING  
UNIT 3 – RECORDING AND REPORTING FOR A TRADING BUSINESS  
CHAPTER 2 – BALANCE SHEETS

**Chapter 2 – Task D**

Prepare a Classified Balance Sheet for the business as at 31 July 2015.

Balance Sheet as at 31 July 2015					
	\$	\$		\$	\$
<b>Current Assets</b>			<b>Current Liabilities</b>		
Cash at bank	6315		Creditors		5330
GST refund	445				
Debtors	6820		<b>Non-Current Liabilities</b>		
Stock	13650	27230	Loan		29000
<b>Non-Current Assets</b>			<b>Owner's Equity</b>		
Shop fittings	8100		Capital		33000
Vehicles	32000	40100			
<b>TOTAL ASSETS</b>		<b>67330</b>	<b>TOTAL EQUITIES</b>		<b>67330</b>

15 marks

- Marks:
- 2 marks = Cash at bank and Capital
  - 1 mark = all other figures



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