

Accounting Exercises

Norman Ulrich is the owner of Metropolitan Cartage Company in Halifax, Nova Scotia. His personal and business assets are listed below.

- Separate the amount list below into the two columns provided.
- Calculate the total assets and the total liabilities in each column.
- Calculate Norm Ulrich's personal net worth and his equity in Metropolitan Cartage Company.

<i>Assets</i>	<i>Amount</i>	<i>Business</i>	<i>Personal</i>
His Canada Savings Bonds	\$ 10 000		10,000
Accounts Receivable	22 000	22,000	
Land	30 000		30,000
Personal Automobile	9 000		9,000
Business Bank Balance	3 150	3,150	
Home Furniture and Appliances	8 250		8,250
Trucks and Equipment	84 000	84,000	
Owner purchased a second house for rental purposes	105 000	105,000	
Buildings	120 000	120,000	
Office Equipment	24 000	24,000	
Personal Bank Balance	2 860		2,860
Supplies	8 250	8,250	
House and Lot	86 500		86,500
Total Assets		366,400	146,610
<i>Liabilities</i>	<i>Amount</i>	<i>Business</i>	<i>Personal</i>
Accounts Payable	\$ 5 500		5,500
Bank Loan on Office Equipment	9 200	9,200	
Mortgage on House and Lot	55 000		55,000
Mortgage on Building	65 000	65,000	
Mortgage on Rental House	75 000	75,000	
Personal debt to his father	10 000		10,000
Total Liabilities		149,200	70,500
<i>Owner's Equity</i>		<i>Business</i>	<i>Personal</i>
N. Ulrich, Capital		217,200	76,110

Keeping And Accounting Exercises

Thomas Griffiths



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