

# ABC Brewery - Balance Sheet

YEAR: 2

SUMMARY													
Month	1	2	3	4	5	6	7	8	9	10	11	12	Year 2
<b>CURRENT ASSETS</b>	\$35187	\$40423	\$33979	\$28016	\$22542	\$293	(\$1396)	(\$2110)	(\$2053)	(\$1227)	\$369	\$2735	\$156758
<b>FIXED ASSETS</b>	\$49417	\$48833	\$48250	\$47667	\$47083	\$66274	\$65464	\$64655	\$63845	\$63036	\$62226	\$61417	\$688167
<b>ASSETS</b>	\$84604	\$89256	\$82229	\$75682	\$69625	\$66567	\$64069	\$62545	\$61792	\$61809	\$62595	\$64152	\$844925
<b>CURRENT LIABILITIES</b>	\$7975	\$5250	\$5355	\$5470	\$5565	\$6445	\$6405	\$6570	\$6735	\$6900	\$7065	\$7230	\$76965
<b>LONG-TERM LIABILITIES</b>	\$88386	\$101494	\$99589	\$97673	\$95745	\$93804	\$91852	\$89887	\$87910	\$85921	\$83919	\$81905	\$109808
<b>LIABILITIES</b>	\$96361	\$106744	\$104944	\$103143	\$101310	\$100249	\$98257	\$96457	\$94645	\$92821	\$90984	\$89135	\$117505
<b>SHAREHOLDER'S EQUITY</b>	(\$11758)	(\$17487)	(\$22715)	(\$27461)	(\$31685)	(\$33682)	(\$34188)	(\$33912)	(\$32853)	(\$31012)	(\$28389)	(\$24983)	(\$330125)
<b>LIABILITIES AND EQUITY</b>	\$84604	\$89256	\$82229	\$75682	\$69625	\$66567	\$64069	\$62545	\$61792	\$61809	\$62595	\$64152	\$844925

## CURRENT ASSETS

Month	0	1	2	3	4	5	6	7	8	9	10	11	12
Cash	5000	35187	40423	33979	28016	22542	293	(1396)	(2110)	(2053)	(1227)	369	<b>2735</b>
<b>TOTAL CURRENT ASSETS</b>	<b>\$5000</b>	<b>\$35187</b>	<b>\$40423</b>	<b>\$33979</b>	<b>\$28016</b>	<b>\$22542</b>	<b>\$293</b>	<b>(\$1396)</b>	<b>(\$2110)</b>	<b>(\$2053)</b>	<b>(\$1227)</b>	<b>\$369</b>	<b>\$2735</b>

## FIXED ASSETS

Month	0	1	2	3	4	5	6	7	8	9	10	11	12
Buildings	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Furniture	0	0	0	0	0	0	20000	20000	20000	20000	20000	20000	<b>20000</b>
Machinery & Equipment	0	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	50000	<b>50000</b>
Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Accumulated Depreciation	0	(583)	(1167)	(1750)	(2333)	(2917)	(3726)	(4536)	(5345)	(6155)	(6964)	(7774)	<b>(8583)</b>
<b>TOTAL FIXED ASSETS NET</b>	<b>\$0</b>	<b>\$49417</b>	<b>\$48833</b>	<b>\$48250</b>	<b>\$47667</b>	<b>\$47083</b>	<b>\$66274</b>	<b>\$65464</b>	<b>\$64655</b>	<b>\$63845</b>	<b>\$63036</b>	<b>\$62226</b>	<b>\$61417</b>

<b>TOTAL ASSETS</b>	<b>\$5000</b>	<b>\$84604</b>	<b>\$89256</b>	<b>\$82229</b>	<b>\$75682</b>	<b>\$69625</b>	<b>\$66567</b>	<b>\$64069</b>	<b>\$62545</b>	<b>\$61792</b>	<b>\$61809</b>	<b>\$62595</b>	<b>\$64152</b>
---------------------	---------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

## CURRENT LIABILITIES

Month	0	1	2	3	4	5	6	7	8	9	10	11	12
Accounts Payable	0	7975	5250	5355	5470	5565	6445	6405	6570	6735	6900	7065	<b>7230</b>
<b>TOTAL CURRENT</b>	<b>\$0</b>	<b>\$7975</b>	<b>\$5250</b>	<b>\$5355</b>	<b>\$5470</b>	<b>\$5565</b>	<b>\$6445</b>	<b>\$6405</b>	<b>\$6570</b>	<b>\$6735</b>	<b>\$6900</b>	<b>\$7065</b>	<b>\$7230</b>

**LIABILITIES**
**LONG-TERM LIABILITIES**

Month	0	1	2	3	4	5	6	7	8	9	10	11	12
Bank Loan	0	88386	86763	85129	83485	81831	80166	78491	76805	75109	73403	71685	<b>69957</b>
Personal Loan	0	0	14731	14460	14188	13914	13638	13361	13082	12801	12518	12234	<b>11948</b>
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>\$0</b>	<b>\$88386</b>	<b>\$101494</b>	<b>\$99589</b>	<b>\$97673</b>	<b>\$95745</b>	<b>\$93804</b>	<b>\$91852</b>	<b>\$89887</b>	<b>\$87910</b>	<b>\$85921</b>	<b>\$83919</b>	<b>\$81905</b>
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$96361</b>	<b>\$106744</b>	<b>\$104944</b>	<b>\$103143</b>	<b>\$101310</b>	<b>\$100249</b>	<b>\$98257</b>	<b>\$96457</b>	<b>\$94645</b>	<b>\$92821</b>	<b>\$90984</b>	<b>\$89135</b>

**SHAREHOLDER'S EQUITY**

Month	0	1	2	3	4	5	6	7	8	9	10	11	12
Paid In Capital	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Additional Equity Injections	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Owner Draw	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Retained Earnings	5000	(11758)	(17487)	(22715)	(27461)	(31685)	(33682)	(34188)	(33912)	(32853)	(31012)	(28389)	<b>(24983)</b>
<b>TOTAL EQUITY</b>	<b>\$5000</b>	<b>(\$11758)</b>	<b>(\$17487)</b>	<b>(\$22715)</b>	<b>(\$27461)</b>	<b>(\$31685)</b>	<b>(\$33682)</b>	<b>(\$34188)</b>	<b>(\$33912)</b>	<b>(\$32853)</b>	<b>(\$31012)</b>	<b>(\$28389)</b>	<b>(\$24983)</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$5000</b>	<b>\$84604</b>	<b>\$89256</b>	<b>\$82229</b>	<b>\$75682</b>	<b>\$69625</b>	<b>\$66567</b>	<b>\$64069</b>	<b>\$62545</b>	<b>\$61792</b>	<b>\$61809</b>	<b>\$62595</b>	<b>\$64152</b>