

Balance Sheet: Manufacturer

(Regular corporation, no preferred stock)

© AccountingCoach.com - Filled-In Form S1

Company Name: Sample Manufacturing Corporation

Balance Sheet*

As of midnight on this date: July 31, 2022

*The balance sheet is also known as the Statement of Financial Position

ASSETS

Current assets

| | | |
|-----------------------------|-------------|---|
| Cash & cash equivalents | \$ 5,945.37 | |
| Temporary investments | 10,000.00 | |
| Accounts receivable - net | 124,238.41 | |
| Inventories (details below) | 313,659.00 | |
| Prepaid expenses | 1,000.00 | |
| Total current assets | 454,842.78 | A |

Investments (long-term) 8,000.00 B

Property, plant & equipment

| | | |
|---------------------------|--------------|---|
| Land | 28,000.00 | |
| Land improvements | 14,689.12 | |
| Buildings | 140,159.00 | |
| Equipment | 225,389.14 | |
| Furniture & fixtures | 10,268.46 | |
| Subtotal | 418,505.72 | |
| Less: Accum depreciation | (178,566.90) | |
| Prop, plant & equip - net | 239,938.82 | C |

Intangible assets

| | | |
|-------------------------|----------|---|
| Goodwill | 6,000.00 | |
| Trade names | 3,000.00 | |
| Total intangible assets | 9,000.00 | D |

Other assets 10,200.00 E

TOTAL ASSETS \$ 721,981.60 A+B+C+D+E

Manufacturer's inventory

| | |
|---------------------------|---------------|
| Raw materials | \$ 28,800.00 |
| Work-in-process | 76,100.00 |
| Finished goods | 201,259.00 |
| Manufacturing supplies | 7,500.00 |
| Total manufacturer's inv. | \$ 313,659.00 |

LIABILITIES & STOCKHOLDERS' EQUITY

Current liabilities

| | | |
|---------------------------|-------------|---|
| Notes payable | \$ 8,500.00 | |
| Accounts payable | 162,369.21 | |
| Wages payable | 3,059.21 | |
| Accrued expenses | 12,550.00 | |
| Customer deposits | 16,000.00 | |
| Warranty liability | 33,700.00 | |
| Total current liabilities | 236,178.42 | F |

Long-term liabilities

| | | |
|-----------------------------|------------|---|
| Notes payable | 41,000.00 | |
| Bonds payable | 200,000.00 | |
| Total long-term liabilities | 241,000.00 | G |

TOTAL LIABILITIES 477,178.42 F+G

STOCKHOLDERS' EQUITY

| | | |
|------------------------|-------------|---|
| Common stock | 10,000.00 | |
| Retained earnings | 254,803.18 | |
| Less: Treasury stock | (20,000.00) | |
| TOTAL STKHLDRS' EQUITY | 244,803.18 | H |

TOTAL LIAB & STKRS' EQUITY \$ 721,981.60 F+G+H

For a blank form see **Form S1**.

Learn more about financial statements at www.AccountingCoach.com.