

Acme Trading Co.

Balance Sheet — As of 31 December 2023

All amounts in USD

Description	Account	Date	Debit	Credit
Cash and cash equivalents	Assets	2023-12-31	125,000.00	
Accounts receivable	Assets	2023-12-31	48,000.00	
Inventory	Assets	2023-12-31	67,000.00	
Property, plant & equipment	Assets	2023-12-31	210,000.00	
Accounts payable	Liabilities	2023-12-31		39,000.00
Short-term borrowings	Liabilities	2023-12-31		45,000.00
Long-term debt	Liabilities	2023-12-31		150,000.00
Owner equity / capital	Equity	2023-12-31		216,000.00

Prepared for chatbot PDF calculator testing.