

13.1 A drill to practise balancing accounts

Balance each of the following separate accounts. (Guidelines for positioning of the totals have been inserted in the first two.)

Response

After balancing, the accounts should look like this

A	
200	100
300	
	c/f 400
<u>500</u>	<u>500</u>
b/f 400	

B	
200	700
400	
c/f 100	
<u>700</u>	<u>700</u>
	b/f 100

C	
750	50
250	150
	300
	100
	c/f 400
<u>1 000</u>	<u>1 000</u>
b/f 400	

D	
30	25
10	80
60	
c/f 5	
<u>105</u>	<u>105</u>
	b/f 5

E	
	1 000
	4 500
	1 500
c/f 7 000	
<u>7 000</u>	<u>7 000</u>
	b/f 7 000

F	
600	
400	
250	
750	
500	
c/f 2 500	
<u>2 500</u>	<u>2 500</u>
b/f 2 500	

G	
10	460
40	15
70	25
30	
50	
c/f	<u>300</u>
<u>500</u>	<u>500</u>
	b/f 300

H	
350	625
450	325
200	
300	
175	
225	
	c/f <u>750</u>
<u>1 700</u>	<u>1 700</u>
b/f 750	

I	
113	789
378	436
16	154
205	
1 330	
	c/f <u>663</u>
<u>2 042</u>	<u>2 042</u>
b/f 663	

J	
555	2 361
476	1 567
450	552
3 287	4 513
881	
1 858	
97	
c/f <u>1 389</u>	
<u>8 993</u>	<u>8 993</u>
	b/f 1 389

K	
113	4 361
378	4 570
330	
2 699	
3 713	
c/f <u>1 698</u>	
<u>8 931</u>	<u>8 931</u>
	b/f 1 698

L	
5 234	1 442
2 839	926
542	2 654
	65
	1 457
	146
	c/f <u>1 925</u>
<u>8 615</u>	<u>8 615</u>
b/f 1 925	