

**Solution:**

Aging schedule for the ages of the products is as follows:

*AGING SCHEDULE FOR DEBTS (in \$)*

<i>No. of days of credit</i>	<i>1-30 days</i>	<i>31-60 days</i>	<i>61-90 days</i>	<i>&gt;90 days</i>
<i>Name of the debtor</i>				
<i>Akita Nurseries</i>	0	0	20,000	5,000
<i>Micheal's Landscaping</i>	2,000	6,000	0	0
<i>Rose's Garden Supply</i>	0	4,800	7,200	0
<i>Loring Farm</i>	20,000	0	0	0
<i>Hjortshoj Florists</i>	3,000	0	1,000	0
<i>Other Accounts</i>	40,000	24,000	12,000	4,000
<i>Total of each category</i>	65,000	34,800	40,200	9,000
<i>Debt % deemed uncollectible</i>	0.2%	0.8%	10%	85%
<i>Total debt for each category</i>	130	278.4	4,200	7,650

Thus, the total debt that should be deemed as uncollectible comes out to be **\$12,258.4**.