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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| AGING SCHEDULE FOR DEBTS (in $) | | | | |
| No. of days of credit  Name of the debtor | 1-30 days | 31-60 days | 61-90 days | >90 days |
| Akita Nurseries | 0 | 0 | 20,000 | 5,000 |
| Micheal’s Landscaping | 2,000 | 6,000 | 0 | 0 |
| Rose’s Garden Supply | 0 | 4,800 | 7,200 | 0 |
| Loring Farm | 20,000 | 0 | 0 | 0 |
| Hjortshoj Florists | 3,000 | 0 | 1,000 | 0 |
| Other Accounts | 40,000 | 24,000 | 12,000 | 4,000 |
| Total of each category |  |  |  |  |
| 65,000 | 34,800 | 40,200 | 9,000 |
| Debt % deemed uncollectible | 0.2% | 0.8% | 10% | 85% |
|  |  |  |  |  |
| Total debt for each category | 130 | 278.4 | 4,200 | 7,650 |

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