

Dummy Balance Sheet

Assets		Amount (USD)	Liabilities & Equity		Amount (USD)
Current Assets			Current Liabilities		
Cash		25,000	Accounts Payable		10,000
Accounts Receivable		15,000	Short-term Debt		5,000
Inventory		10,000			
Total Current Assets		50,000	Total Current Liabilities		15,000
Non-Current Assets			Non-Current Liabilities		
Property, Plant & Equipment		100,000	Long-term Debt		30,000
Total Non-Current Assets		100,000	Total Non-Current Liabilities		30,000
Total Assets		150,000	Total Liabilities		45,000
			Owner's Equity		
Common Stock					50,000
Retained Earnings					55,000
Total Equity					105,000
Total Liabilities & Equity					150,000