

**Asset**

**Land**... 0  
**Building**... 0  
**Equipment**... 0  
**Vehicle**... 0  
**Furniture**... 0

**Liability**

**Bank Loan**... 100  
**Credit Card**... 0  
**Mortgage**... 0  
**Supplier Credit**... 0

**Income**

**Sales**... 0  
**Services**... 0  
**Interest**... 0  
**Rental**... 0

**Expense**

**Salary**... 0  
**Rent**... 0  
**Utilities**... 0  
**Marketing**... 0  
**Maintenance**... 0

**Equity**

**Owner's Capital**... 0  
**Retained Earnings**... 0  
**Share Capital**... 0