

**Solution:**

The analysis of the transactions is as follows:

	Assets			Liabilities & Stockholders' Equity			
	Cash	Inventory	Equipment	Notes Payable	Accounts Payable	Capital Stock (at par)	Additional Paid in Capital
(1)	+100,000					+10,000	+90,000
(2)	-75,000	+75,000					
(3)		+85,000			+85,000		
(4)		-11,000			-11,000		
(5)	-10,000		+40,000	+30,000			
(6)	+4,000		-4,000				
(7)	-16,000				-16,000		
(8)	-50,000	+100,000			+50,000		
Total	(47,000)	249,000	36,000	30,000	108,000	10,000	90,000

The balance sheet is as follows:

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**BALANCE SHEET (in \$)**

**Name: JBW, Inc.**

**As Of: January 31, 2011**

<b>Particulars</b>	<b>Amount</b>
<b>ASSETS:</b>	
Cash	(47,000)
Inventory	249,000
Equipment	36,000
<b>Total assets</b>	<b>238,000</b>
<b>LIABILITIES:</b>	
Accounts Payable	108,000
Notes Payable	30,000
<b>Total liabilities</b>	<b>138,000</b>
<b>STOCKHOLDERS' EQUITY:</b>	
Capital Stock @ \$1 at par	10,000
Additional Paid in Capital	90,000
<b>Total stockholders' equity</b>	<b>100,000</b>
<b>Total liabilities &amp; stockholders' equity</b>	<b>238,000</b>