

E2-14.

Zeber Company
Balance Sheet
At December 31, 2012

Assets*Current Assets*

Cash	\$ 8,950
Short-term investments	1,000
Total Current Assets	<u>9,950</u>

Property and equipment	<u>1,250</u>
------------------------	--------------

Total Assets	<u>\$11,200</u>
---------------------	-----------------

Liabilities*Current Liabilities*

Short-term notes payable	\$ 2,000
Total Current Liabilities	<u>2,200</u>
Long-term notes payable	<u>3,300</u>
Total Liabilities	<u>5,500</u>

Stockholders' Equity

Contributed capital	4,000
Retained earnings	<u>1,700</u>
Total Stockholders' Equity	<u>5,700</u>

Total Liabilities & Stockholders' Equity	<u>\$11,200</u>
---	-----------------

E2-15.

Req. 1

Cash		
Beg.	0	
(a)	40,000	4,000 (c)
		<u>1,000 (d)</u>
	<u>35,000</u>	

Short-Term Notes Receivable		
Beg.	0	
(e)	4,000	
	<u>4,000</u>	

Land		
Beg.	0	
(b)	16,000	4,000 (e)
	<u>12,000</u>	

Equipment		
Beg.	0	
(c)	20,000	
(d)	<u>1,000</u>	
	<u>21,000</u>	

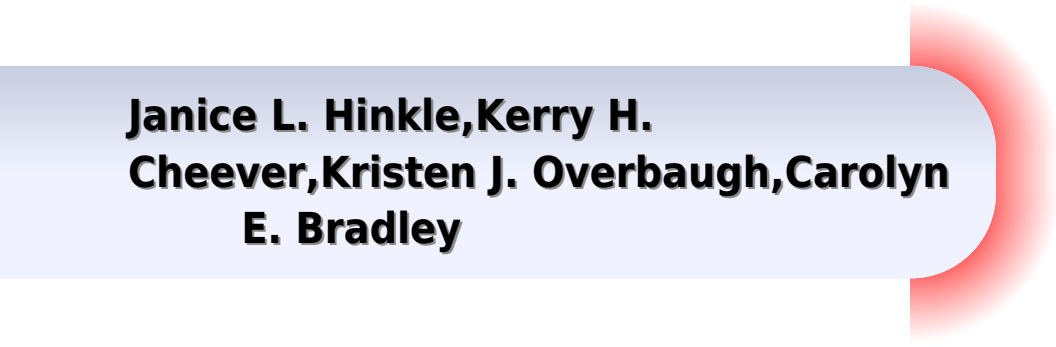
Short-Term Notes Payable		
	0 Beg.	
	16,000 (b)	
	<u>16,000</u>	

Long-Term Notes Payable		
	0 Beg.	
	16,000 (c)	
	<u>16,000</u>	

Contributed Capital		
	0 Beg.	
	40,000 (a)	
	<u>40,000</u>	

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Cheever, Kristen J. Overbaugh, Carolyn
E. Bradley**



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