

Account Name	Balance	Debit	Credit	Balance
<b>Assets</b>				
Cash	100.00			100.00
Accounts Receivable	200.00			200.00
Inventory	300.00			300.00
Prepaid Insurance	100.00			100.00
Property, Plant, & Equipment	400.00			400.00
Accumulated Depreciation				
Total Assets	1,100.00			1,100.00
<b>Liabilities</b>				
Accounts Payable		100.00		100.00
Short-Term Debt		200.00		200.00
Long-Term Debt		300.00		300.00
Total Liabilities		600.00		600.00
<b>Equity</b>				
Common Stock			100.00	100.00
Retained Earnings			400.00	400.00
Total Equity			500.00	500.00
<b>Total Liabilities &amp; Equity</b>				<b>1,100.00</b>