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S-2 Koch Corporation's adjusted trial balance contained the following asset accounts as December 31, 2014: Cash \$8,090; Land \$42,110; Patents \$15,220; Accounts Receivable \$92,150; Prepaid Insurance \$6,180; Inventory \$36,760; Allowance for Doubtful Accounts \$4,700; Equity Investments (trading) \$14,200.

Prepare the current assets section of the balance sheet.

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S-3 Included in Outkast Company's December 31, 2014, trial balance are the following accounts: Prepaid Rent \$5,860; Debt Investments \$71,280; Unearned Fees \$24,220; Land (held for investment) \$40,540; Notes Receivable (long-term) \$54,720.

Prepare the long-term investments section of the balance sheet. *(Enter account name only and do not provide the descriptive information provided in the question.)*

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S-4 Lowell Company's December 31, 2014, trial balance includes the following accounts: Inventory \$129,380; Buildings \$208,040; Accumulated Depreciation-Equipment \$28,200; Equipment \$197,820; Land (held for investment) \$54,430; Accumulated Depreciation-Buildings \$53,690; Land \$66,780; Timberland \$73,220.

Prepare the property, plant, and equipment section of the balance sheet.

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S-5 Crane Corporation has the following accounts included in its December 31, 2014, trial balance: Equity Investments (trading) \$27,810; Goodwill \$159,890; Prepaid Insurance \$15,700; Patents \$224,630; Franchises \$118,180.

Prepare the intangible assets section of the balance sheet.

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S-7 Thomas Corporation's adjusted trial balance contained the following liability accounts as December 31, 2014: Bonds Payable (due in 3 years) \$100,650; Accounts Payable \$81,060; Notes Payable (due in 90 days) \$27,410; Salaries and Wages Payable \$5,250; Income Taxes Payable \$7,630.

Prepare the current liabilities section of the balance sheet.

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