

6.20 **Problem 6-20B**

**Required:** Prepare a balance sheet for International Producers and its subsidiaries as of 12/31/2018.

<b>ASSETS</b>		
Current assets		\$1,000,000
Cash		\$200,000
Accounts receivable		\$300,000
Inventory		\$500,000
Prepaid expenses		\$100,000
Property, plant, and equipment		\$2,000,000
Land		\$500,000
Buildings		\$1,000,000
Equipment		\$500,000
Accumulated depreciation		\$(500,000)
Intangible assets		\$500,000
Patents		\$500,000
<b>Total assets</b>		<b>\$3,500,000</b>
<b>LIABILITIES AND EQUITY</b>		
Current liabilities		\$1,000,000
Accounts payable		\$300,000
Short-term debt		\$700,000
Long-term liabilities		\$1,000,000
Long-term debt		\$1,000,000
Equity		\$1,500,000
Common stock		\$1,000,000
Retained earnings		\$500,000
<b>Total liabilities and equity</b>		<b>\$3,500,000</b>

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