E2-14.

Zeber Company Balance Sheet At December 31, 2012

Assets		Liabilities	
Current Assets		Current Liabilities	
Cash	\$ 8,950	Short-term notes payable	\$ 2,000
Short-term investments	1,000	Total Current Liabilities	2,200
Total Current Assets	9,950	Long-term notes payable	3,300
		Total Liabilities	5,500
		Stockholders' Equity	
		Contributed capital	4,000
Property and equipment	1,250	Retained earnings	1,700
		Total Stockholders' Equity	5,700
		Total Liabilities &	
Total Assets	\$11,200	Stockholders' Equity	\$11,200

E2-15.

Reg. 1

Cash		Short-Term Notes Receivable		Land					
Beg. (a)	40,000	4,000 (c) 1,000 (d)	Beg. (e)	4,000		Beg. (b)	16,000	4,000	(e)
	35,000		-	4,000			12,000		
Equipment		Short-Term Notes Payable		Long-Term Notes Payable					
Beg. (c) (d)	20,000 1,000				0 Beg. 16,000 (b)			16,000	Beg. (c)
	21,000				16,000			16,000	
Co	ontribute	d Capital							
		0 Beg. 40,000 (a)							
	-	40,000							

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