



Sample Balance Sheet

	Jan 1	Dec 31
ASSETS		
Money in the bank at the moment the statement is prepared		
Payment owned to the company for products or services already delivered		
Unfinished or finished goods, waiting to be sold		
Property, Plant and Equipment: land, buildings and machinery used in the production of the company's services and products		
Non-physical assets like brand, patents and reputation of the company		
Unpaid bills for supplies or products already purchased		
Debt payable within the next 12 months		
The portion of long-term debt that is payable in the next 12 months		
Debt that will not be repaid within the next 12 months		
Value of units of ownership of the company & money invested in the company by owners		
Total amount of earnings of a company since its inception minus dividends and losses		
Cash	\$ 150	\$ 450
Accounts Receivable	\$ 50	\$ 50
Inventories	\$ 50	\$ 50
PP & E	\$ 150	\$ 150
Goodwill & Intangible Assets	\$ 0	\$ 0
Total Assets	\$ 400	\$ 700
LIABILITIES		
Accounts Payable	\$ 50	\$ 50
Short-term debt	\$ 0	\$ 0
Current portion of long-term debt	\$ 50	\$ 50
Long-term debt	\$ 100	\$ 100
Total Liabilities	\$ 200	\$ 200
SHAREHOLDERS' EQUITY		
Common Stock & Paid in Capital	\$ 200	\$ 200
Retained Earnings	\$ 0	\$ 300
Total Shareholders' Equity	\$ 200	\$ 500