

SUNLAND COMPANY
Comparative Balance Sheet
December 31

Assets	2021	2020
Cash	\$33,300	\$48,000
Debt investments	28,000	68,000
Accounts receivable (net)	58,000	38,000
Inventory	148,000	178,000
Property, plant and equipment (net)	186,950	208,000
Total assets	\$454,250	\$540,000
Liabilities and stockholders' equity		
Accounts payable	\$33,000	\$38,000
Short-term notes payable	48,000	98,000
Bonds payable	83,000	168,000
Common stock	168,000	153,000
Retained earnings	122,250	83,000
Total liabilities and stockholders' equity	\$454,250	\$540,000

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Kimmel, Donald E. Kieso**



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