

Account Title	Dr.	Cr.
Cash	23,000	
Accounts receivable	16,000	
Prepaid insurance	6,600	
Equipment	100,000	
Accumulated Depreciation - Equipment		50,000
Land	95,000	
Accounts payable		17,000
Interest payable		2,400
Unearned revenue		5,000
Long-term notes payable		30,000
J. Jones, Capital		136,200
Totals	240,600	240,600