

<b>Assets</b>		<b>Liabilities &amp; Equity</b>	
<b>Current Assets</b>		<b>Liabilities</b>	
-Cash	\$11.20	-Notes Payable	\$29.00
-Accounts Rec.	\$0.00	-Accounts Payable	\$0.00
-Books	\$28.00		
-Coffee	\$5.80		
<b>Fixed Assets</b>		<b>Owner's Equity</b>	
-Coffeemaker	\$24.00	-Equity	\$15.00
-Depreciation	-\$1.00	-Earnings (profit)	\$24.00
<b>Total</b>	<b>\$68.00</b>	<b>Total</b>	<b>\$68.00</b>