

**Marshall Inc.
Comparative Balance Sheet
December 31, 20Y2 and 20Y1**

	20Y2	20Y1
Assets		
Current assets:		
Cash	\$1,050,000	\$ 950,000
Marketable securities	301,000	420,000
Accounts receivable (net)	585,000	500,000
Inventories	420,000	380,000
Prepaid expenses	108,000	20,000
Total current assets	<u>\$ 2,464,000</u>	<u>\$2,270,000</u>
Long-term investments	800,000	800,000
Property, plant, and equipment (net)	<u>5,760,000</u>	<u>5,184,000</u>
Total assets	<u><u>\$ 9,024,000</u></u>	<u><u>\$8,254,000</u></u>
Liabilities		
Current liabilities	<u>\$ 880,000</u>	<u>\$ 800,000</u>
Long-term liabilities:		
Mortgage note payable, 6%	\$ 200,000	\$ 0
Bonds payable, 4%	<u>3,000,000</u>	<u>3,000,000</u>
Total long-term liabilities	<u>\$ 3,200,000</u>	<u>\$3,000,000</u>
Total liabilities	<u><u>\$ 4,080,000</u></u>	<u><u>\$3,800,000</u></u>
Stockholders' Equity		
Preferred 4% stock, \$5 par	\$ 250,000	\$ 250,000
Common stock, \$5 par	500,000	500,000
Retained earnings	<u>4,194,000</u>	<u>3,704,000</u>
Total stockholders' equity	<u><u>\$ 4,944,000</u></u>	<u><u>\$4,454,000</u></u>

Total liabilities and stockholders' equity	<u><u>\$ 9,024,000</u></u>	<u><u>\$8,254,000</u></u>
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Financial Statement Analysis 17 4a Solution Manual

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