

On January 1, Lorne Company's liabilities are \$73,000 and its equity is \$53,000. On January 3, Lorne purchases and installs solar panel assets costing \$23,000. For the parent, Lorne pays \$10,500 cash and promises to pay the remaining \$12,500 in six months. What is the total of Lorne's assets after the solar panel purchase?

	Assets	=	Liabilities	=	Equity
January 1	\$ 86,000	=	\$ 73,000	=	\$ 53,000
Change	23,000	=	12,500	=	12,500
January 3	\$ 109,000	=	\$ 85,500	=	\$ 65,500

Lumia Re And Company

Dan Steinbock



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