(a)

GENERAL JOURNAL				Page
Date	**Accounts**		**Debit**	**Credit**

(b)

BERRY CORPORATION
Worksheet for Adjusted Trial Balance
December 31, 20X3

	Trial Balance		Adjustments		Adjusted Trial Balance	
	Debits	Credits	Debits	Credits	Debits	Credits
Cash	$ 30,540		-	-	-	-
Accounts receivable	45,000		-	-	-	-
Supplies	7,000		-	-	-	-
Equipment	244,500		-	-	-	-
Accumulated depreciation	-	$ 46,500	-	-	-	-
Accounts payable	-	12,700	-	-	-	-
Utilities payable	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-
Unearned revenue	-	31,250	-	-	-	-
Notes payable	-	80,000	-	-	-	-
Capital stock	-	100,000	-	-	-	-
Retained earnings, Jan. 1	-	63,200	-	-	-	-
Dividends	12,000	-	-	-	-	-
Revenues	-	289,800	-	-	-	-
Wages expense	214,600	-	-	-	-	-
Utilities expense	8,700	-	-	-	-	-
Selling expense	41,610	-	-	-	-	-
Depreciation expense	12,000	-	-	-	-	-
Supplies expense	-	-	-	-	-	-
Interest expense	7,500	-	-	-	-	-
	$623,450	$623,450	$ -	$ -	$ -	$ -

(c)

BERRY CORPORATION
Income Statement
For the Year Ending December 31, 20X3

Revenues					
Services to customers				$	-
Expenses					
Wages	$	-			
Utilities		-			
Selling		-			
Depreciation		-			
Supplies		-			
Interest		-			-
Net income				$	-

BERRY CORPORATION
Statement of Retained Earnings
For the Year Ending December 31, 20X3

Beginning retained earnings	$	-
Plus: Net income		-
	$	-
Less: Dividends		-
Ending retained earnings	$	-

BERRY CORPORATION
Balance Sheet
December 31, 20X3

Assets

  Current assets

    Cash $ -

    Accounts receivable   -

    Supplies   - $ -

  Property, plant & equipment

    Equipment $ -

    Less: Accumulated depreciation   -   -

Total assets $ -

Liabilities

  Current liabilities

    Accounts payable $ -

    Utilities payable   -

    Wages payable   -

    Unearned revenue   - $ -

  Long-term liabilities

    Notes payable   -

Total liabilities $ -

Stockholders' equity

    Capital stock $ -

    Retained earnings   -

Total stockholders' equity   -

Total liabilities and equity $ -

(d)