33. Following are the balance sheets for Howard’s Hammocks for December 31, 2009 and 2008.

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| HOWARD’S HAMMOCKS COMPARATIVE BALANCE SHEETS |
|  | 2009 | 2008 |
| Cash | $130,000 | $110,000 |
| Accounts receivable | 130,000 | 120,000 |
| Inventory | 225,000 | 215,000 |
| Prepaid insurance | 25,000 | 30,000 |
| Total current assets | $510,000 | $475,000 |
| Long-term investments | $110,000 | $75,000 |
| Land | 200,000 | 175,000 |
| Property and equipment | 215,000 | 95,000 |
| Accumulated depreciation | (105,000) | (80,000) |
|  | $420,000 | $265,000 |
| Total assets | $930,000 | $740,000 |
| Accounts payable  | $60,000 | $50,000 |
| Payroll payable | 10,000 | 8,000 |
| Taxes payable | 10,000 | 9,000 |
| Total current liabilities | $80,000 | $67,000 |
| Notes payable | 100,000 | 80,000 |
| Capital stock | 500,000 | 400,000 |
| Retained earnings | 250,000 | 193,000 |
| Total liabilities and stockholders’ equity | $930,000 | 740,000 |

Required

Using the preceding income statement figures, prepare common-size statements for 2009 and 2008.