

Ledger Account

1-Apr-2000 to 30-May-2000

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Date	Particulars	Vch Type	Debit	Credit
<u>Bills Payable</u>				
1-Apr-2000	Dr Opening Balance			2,000.00
<u>Bills Receivable</u>				
1-Apr-2000	Cr Opening Balance		12,000.00	
<u>Building</u>				
1-Apr-2000	Cr Opening Balance		2,70,000.00	
30-May-2000	Dr (as per details)	Journal		27,000.00
	Depreciation A/c		34,000.00 Dr	
	Furniture A/c		3,000.00 Cr	
	Machinery A/c		4,000.00 Cr	
			2,70,000.00	27,000.00
	Dr Closing Balance			2,43,000.00
			2,70,000.00	2,70,000.00
<u>Capital A/c</u>				
1-Apr-2000	Dr Opening Balance			1,80,000.00
<u>Cash</u>				
1-Apr-2000	Cr Opening Balance		4,800.00	
1-Apr-2000	Dr Legal Exp.	Payment		160.00
5-Apr-2000	Dr Rajasthan Bank Loan A/c	Payment		2,000.00
10-Apr-2000	Cr (as per details)	Receipt	30,160.00	
	Ganesh			30,000.00 Cr
	Legal Exp.			160.00 Cr
30-Apr-2000	Dr Sugar Purchase A/c	Purchase		4,350.00
1-May-2000	Cr Mohan	Receipt	18,500.00	
	Dr (as per details)	Payment		40,600.00
	Ramlal			40,000.00 Dr
	Interest A/c			600.00 Dr
	Cr Pulse Sales A/c	Sales	3,150.00	
15-May-2000	Cr Sugar Sales A/c	Sales	4,992.00	
30-May-2000	Dr State Bank A/c	Contra		14,492.00
			61,602.00	61,602.00
<u>Depreciation A/c</u>				
30-May-2000	Cr (as per details)	Journal	34,000.00	
	Building			27,000.00 Cr
	Furniture A/c			3,000.00 Cr
	Machinery A/c			4,000.00 Cr
			34,000.00	
	Dr Closing Balance			34,000.00
			34,000.00	34,000.00
<u>Furniture A/c</u>				

continued ...

Date	Particulars	Vch Type	Debit	Credit
<u>Furniture A/c</u> (Continued)				
1-Apr-2000	Cr Opening Balance		30,000.00	
30-May-2000	Dr (as per details)	Journal		3,000.00
	Depreciation A/c		34,000.00 Dr	
	Building		27,000.00 Cr	
	Machinery A/c		4,000.00 Cr	
			30,000.00	3,000.00
	Dr Closing Balance		30,000.00	30,000.00
				27,000.00
<u>Ganesh</u>				
1-Apr-2000	Cr Opening Balance		30,000.00	
10-Apr-2000	Dr (as per details)	Receipt		30,000.00
	Legal Exp.		160.00 Cr	
	Cash		30,160.00 Dr	
			30,000.00	30,000.00
	Dr Closing Balance		30,000.00	30,000.00
<u>HDFC Bank Loan A/c</u>				
1-Apr-2000	Dr Opening Balance			85,000.00
<u>Interest A/c</u>				
1-May-2000	Cr (as per details)	Payment	600.00	
	Ramial		40,000.00 Dr	
	Cash		40,600.00 Cr	
			600.00	
	Dr Closing Balance		600.00	600.00
				600.00
<u>Legal Exp.</u>				
1-Apr-2000	Cr Cash	Payment	160.00	
10-Apr-2000	Dr (as per details)	Receipt		160.00
	Ganesh		30,000.00 Cr	
	Cash		30,160.00 Dr	
			160.00	160.00
	Dr Closing Balance		160.00	160.00
<u>Machinery A/c</u>				
1-Apr-2000	Cr Opening Balance		40,000.00	
30-May-2000	Dr (as per details)	Journal		4,000.00
	Depreciation A/c		34,000.00 Dr	
	Building		27,000.00 Cr	
	Furniture A/c		3,000.00 Cr	
			40,000.00	4,000.00
	Dr Closing Balance		40,000.00	40,000.00
				36,000.00
<u>Mohan</u>				
1-Apr-2000	Dr Opening Balance			60,000.00
20-Apr-2000	Cr Oil Sales A/c	Sales	1,036.00	
1-May-2000	Dr Cash	Receipt		18,500.00
			1,036.00	78,500.00
	Cr Closing Balance		77,464.00	78,500.00
				78,500.00

Date	Particulars	Vch Type	Debit	Credit
<u>Oil Sales A/c</u>				
20-Apr-2000	Dr Mohan	Sales		1,036.00
				1,036.00
	Cr Closing Balance		1,036.00	
			1,036.00	1,036.00
<u>Out Standing Repair</u>				
1-Apr-2000	Dr Opening Balance			1,024.00
<u>Pulse Sales A/c</u>				
1-May-2000	Dr Cash	Sales		3,150.00
				3,150.00
	Cr Closing Balance		3,150.00	
			3,150.00	3,150.00
<u>Rajasthan Bank Loan A/c</u>				
1-Apr-2000	Dr Opening Balance			40,000.00
5-Apr-2000	Cr Cash	Payment	2,000.00	
			2,000.00	40,000.00
	Cr Closing Balance		38,000.00	
			40,000.00	40,000.00
<u>Ramlal</u>				
1-Apr-2000	Dr Opening Balance			40,000.00
1-May-2000	Cr (as per details)	Payment	40,000.00	
	Interest A/c			
	Cash			
				40,000.00
			40,000.00	40,000.00
<u>State Bank A/c</u>				
30-May-2000	Cr Cash	Contra	14,492.00	
			14,492.00	14,492.00
	Dr Closing Balance			
			14,492.00	14,492.00
<u>Sugar Purchase A/c</u>				
30-Apr-2000	Cr Cash	Purchase	4,350.00	
			4,350.00	4,350.00
	Dr Closing Balance			
			4,350.00	4,350.00
<u>Sugar Sales A/c</u>				
15-May-2000	Dr Cash	Sales		4,992.00
				4,992.00
	Cr Closing Balance		4,992.00	
			4,992.00	4,992.00
<u>Suresh</u>				
1-Apr-2000	Dr Opening Balance			20,000.00