

Ledger Account
1-Apr-02 to 30-Apr-02

Date	Particulars	Vch Type	Debit	Credit
<u>Capital A/c</u>				
1-Apr-02	Dr (as per details)	Receipt		3,70,000.00
	Cash		2,50,000.00	
	Furniture A/c		20,000.00	
	Machinery A/c		1,00,000.00	
				3,70,000.00
	Cr Closing Balance		3,70,000.00	
			3,70,000.00	3,70,000.00
<u>Cash</u>				
1-Apr-02	Cr (as per details)	Receipt	2,50,000.00	
	Capital A/c		3,70,000.00	
	Furniture A/c		20,000.00	
	Machinery A/c		1,00,000.00	
2-Apr-02	Dr Wheat Purchase A/c	Purchase		16,000.00
3-Apr-02	Dr Maize Purchase A/c	Purchase		8,400.00
5-Apr-02	Dr Maize Purchase A/c	Purchase		6,980.00
10-Apr-02	Cr Maize Sales A/c	Sales	2,940.00	
15-Apr-02	Cr Wheat Sales A/c	Sales	2,520.00	
16-Apr-02	Dr Wages A/c	Payment		800.00
19-Apr-02	Dr Drawing A/c	Payment		300.00
22-Apr-02	Dr Electricity Exp. A/c	Payment		60.00
25-Apr-02	Dr Scooter A/c	Payment		30,000.00
26-Apr-02	Dr Drawing A/c	Payment		1,600.00
27-Apr-02	Dr Wheat Purchase A/c	Purchase		12,600.00
30-Apr-02	Dr Salary A/c	Payment		500.00
	Cr Maize Sales A/c	Sales	840.00	
	Dr Repair A/c	Payment		30.00
	Dr Drawing A/c	Payment		10.00
			2,56,300.00	77,280.00
	Dr Closing Balance			1,79,020.00
			2,56,300.00	2,56,300.00
<u>Drawing A/c</u>				
17-Apr-02	Cr Wheat Purchase A/c	Journal	800.00	
19-Apr-02	Cr Cash	Payment	300.00	
26-Apr-02	Cr Cash	Payment	1,600.00	
30-Apr-02	Cr Cash	Payment	10.00	
			2,710.00	
	Dr Closing Balance			2,710.00
			2,710.00	2,710.00
<u>Electricity Exp. A/c</u>				
22-Apr-02	Cr Cash	Payment	60.00	
			60.00	
	Dr Closing Balance			60.00
			60.00	60.00
<u>Furniture A/c</u>				

Date	Particulars	Vch Type	Debit	Credit
<u>Furniture A/c</u> (Continued)				
1-Apr-02	Cr (as per details)	Receipt	20,000.00	
	Capital A/c			3,70,000.00 Cr
	Cash			2,50,000.00 Dr
	Machinery A/c			1,00,000.00 Dr
			20,000.00	
	Dr Closing Balance			20,000.00
			20,000.00	20,000.00
<u>Machinery A/c</u>				
1-Apr-02	Cr (as per details)	Receipt	1,00,000.00	
	Capital A/c			3,70,000.00 Cr
	Cash			2,50,000.00 Dr
	Furniture A/c			20,000.00 Dr
			1,00,000.00	
	Dr Closing Balance			1,00,000.00
			1,00,000.00	1,00,000.00
<u>Maize Purchase A/c</u>				
3-Apr-02	Cr Cash	Purchase	8,400.00	
5-Apr-02	Cr Cash	Purchase	6,980.00	
			15,380.00	
	Dr Closing Balance			15,380.00
			15,380.00	15,380.00
<u>Maize Sales A/c</u>				
10-Apr-02	Dr Cash	Sales		2,940.00
20-Apr-02	Dr Mohan	Sales		1,600.00
30-Apr-02	Dr Cash	Sales		840.00
				5,380.00
	Cr Closing Balance		5,380.00	
			5,380.00	5,380.00
<u>Mohan</u>				
7-Apr-02	Cr Wheat Sales A/c	Sales	1,800.00	
20-Apr-02	Cr Maize Sales A/c	Sales	1,600.00	
			3,400.00	
	Dr Closing Balance			3,400.00
			3,400.00	3,400.00
<u>Repair A/c</u>				
30-Apr-02	Cr Cash	Payment	30.00	
			30.00	
	Dr Closing Balance			30.00
			30.00	30.00
<u>Salary A/c</u>				
30-Apr-02	Cr Cash	Payment	500.00	
			500.00	
	Dr Closing Balance			500.00
			500.00	500.00

Date	Particulars	Vch Type	Debit	Credit
<u>Scooter A/c</u>				
25-Apr-02	Cr Cash	Payment	30,000.00	
			30,000.00	
	Dr Closing Balance			30,000.00
			30,000.00	30,000.00
<u>Sohan</u>				
18-Apr-02	Dr Wheat Purchase A/c	Purchase		9,960.00
				9,960.00
	Cr Closing Balance		9,960.00	
			9,960.00	9,960.00
<u>Wages A/c</u>				
16-Apr-02	Cr Cash	Payment	800.00	
			800.00	
	Dr Closing Balance			800.00
			800.00	800.00
<u>Wheat Purchase A/c</u>				
2-Apr-02	Cr Cash	Purchase	16,000.00	
17-Apr-02	Dr Drawing A/c	Journal		800.00
18-Apr-02	Cr Sohan	Purchase	9,960.00	
27-Apr-02	Cr Cash	Purchase	12,600.00	
			38,560.00	800.00
	Dr Closing Balance			37,760.00
			38,560.00	38,560.00
<u>Wheat Sales A/c</u>				
7-Apr-02	Dr Mohan	Sales		1,800.00
15-Apr-02	Dr Cash	Sales		2,520.00
				4,320.00
	Cr Closing Balance		4,320.00	
			4,320.00	4,320.00