

Ledger Account

1-Apr-1990 to 12-Apr-1990

Date	Particulars	Vch Type	Debit	Credit
<u>Capital A/c</u>				
1-Apr-1990	Dr (as per details) Cash Furniture A/c	Receipt		5,30,000.00
			5,00,000.00 Dr 30,000.00 Dr	
				5,30,000.00
	Cr Closing Balance		5,30,000.00	
			5,30,000.00	5,30,000.00
<u>Cash</u>				
1-Apr-1990	Cr (as per details) Capital A/c Furniture A/c	Receipt	5,00,000.00	
				5,30,000.00 Cr 30,000.00 Dr
2-Apr-1990	Dr State Bank A/c	Contra		1,00,000.00
	Dr Wheat Purchase A/c	Purchase		30,000.00
5-Apr-1990	Cr Rice Sales A/c	Sales	14,000.00	
6-Apr-1990	Dr Salary A/c	Payment		600.00
7-Apr-1990	Dr Wages A/c	Payment		800.00
	Cr Ramesh	Receipt	10,000.00	
8-Apr-1990	Cr Rice Sales A/c	Sales	23,000.00	
10-Apr-1990	Dr Mohan	Payment		10,000.00
12-Apr-1990	Cr (as per details) Ramesh Discount A/c	Receipt	11,600.00	
				12,000.00 Cr 400.00 Dr
			5,58,600.00	1,41,400.00
	Dr Closing Balance			4,17,200.00
			5,58,600.00	5,58,600.00
<u>Discount A/c</u>				
12-Apr-1990	Cr (as per details) Ramesh Cash	Receipt	400.00	
				12,000.00 Cr 11,600.00 Dr
			400.00	
	Dr Closing Balance			400.00
			400.00	400.00
<u>Furniture A/c</u>				
1-Apr-1990	Cr (as per details) Capital A/c Cash	Receipt	30,000.00	
				5,30,000.00 Cr 5,00,000.00 Dr
			30,000.00	
	Dr Closing Balance			30,000.00
			30,000.00	30,000.00
<u>Mohan</u>				
9-Apr-1990	Dr Wheat Purchase A/c	Purchase		10,600.00
10-Apr-1990	Cr Cash	Payment	10,000.00	
			10,000.00	10,600.00
			600.00	
	Cr Closing Balance			10,600.00
			10,600.00	10,600.00

Date	Particulars	Vch Type	Debit	Credit
<u>Ramesh</u>				
4-Apr-1990	Cr Wheat Sales A/c	Sales	22,000.00	
7-Apr-1990	Dr Cash	Receipt		10,000.00
12-Apr-1990	Dr (as per details) Cash Discount A/c	Receipt		12,000.00
			11,600.00 Dr 400.00 Dr	
			22,000.00	22,000.00
<u>Rice Purchase A/c</u>				
3-Apr-1990	Cr Sohan	Purchase	70,000.00	
	Dr Closing Balance		70,000.00	70,000.00
			70,000.00	70,000.00
<u>Rice Sales A/c</u>				
5-Apr-1990	Dr Cash	Sales		14,000.00
8-Apr-1990	Dr Cash	Sales		23,000.00
	Cr Closing Balance		37,000.00	37,000.00
			37,000.00	37,000.00
<u>Salary A/c</u>				
6-Apr-1990	Cr Cash	Payment	600.00	
	Dr Closing Balance		600.00	600.00
			600.00	600.00
<u>Sohan</u>				
3-Apr-1990	Dr Rice Purchase A/c	Purchase		70,000.00
11-Apr-1990	Cr State Bank A/c	Payment	40,000.00	
	Cr Closing Balance		40,000.00	70,000.00
			30,000.00	
			70,000.00	70,000.00
<u>State Bank A/c</u>				
2-Apr-1990	Cr Cash	Contra	1,00,000.00	
11-Apr-1990	Dr Sohan	Payment		40,000.00
	Dr Closing Balance		1,00,000.00	40,000.00
				60,000.00
			1,00,000.00	1,00,000.00
<u>Wages A/c</u>				
7-Apr-1990	Cr Cash	Payment	800.00	
	Dr Closing Balance		800.00	800.00
			800.00	800.00
<u>Wheat Purchase A/c</u>				
2-Apr-1990	Cr Cash	Purchase	30,000.00	

Date	Particulars	Vch Type	Debit	Credit
<u>Wheat Purchase A/c</u> (Continued)				
9-Apr-1990	Cr Mohan	Purchase	10,600.00	
			40,600.00	
	Dr Closing Balance			40,600.00
			40,600.00	40,600.00

<u>Wheat Sales A/c</u>				
4-Apr-1990	Dr Ramesh	Sales		22,000.00
				22,000.00
	Cr Closing Balance		22,000.00	
			22,000.00	22,000.00