

Ledger Account  
1-Apr-06 to 31-Mar-07

Date	Particulars	Vch Type	Vch No.	Debit	Credit
<b><u>Bank Charges A/c</u></b>					
30-Apr-06	Cr Union Bank of India	Payment	3	30.00	
				30.00	
	Dr Closing Balance				30.00
				<b>30.00</b>	<b>30.00</b>
<b><u>Bank Loan A/c</u></b>					
1-Apr-06	Dr Opening Balance				80,000.00
<b><u>Bills Payable A/c</u></b>					
1-Apr-06	Dr Opening Balance				6,570.00
27-Apr-06	Dr (as per details)	Payment	2		2,000.00
	Machinery A/c	12,000.00 Dr			
	Cash	10,000.00 Cr			
8-May-06	Cr Cash	Payment	4	8,570.00	
				<b>8,570.00</b>	<b>8,570.00</b>
<b><u>Building A/c</u></b>					
1-Apr-06	Cr Opening Balance			2,30,000.00	
<b><u>Capital A/c</u></b>					
1-Apr-06	Dr Opening Balance				1,20,000.00
<b><u>Cash</u></b>					
1-Apr-06	Cr Opening Balance			800.00	
1-Apr-06	Cr Maize Sales A/c	Sales	1	495.00	
5-Apr-06	Cr Union Bank of India	Contra	1	2,000.00	
16-Apr-06	Cr Ramlal (Manasa)	Receipt	1	12,000.00	
27-Apr-06	Dr (as per details)	Payment	2		10,000.00
	Machinery A/c	12,000.00 Dr			
	Bills Payable A/c	2,000.00 Cr			
28-Apr-06	Cr Furniture A/c	Receipt	2	19,000.00	
8-May-06	Dr Bills Payable A/c	Payment	4		8,570.00
12-May-06	Dr Furniture A/c	Payment	5		300.00
18-May-06	Cr Mustered Oil Sales A/c	Sales	4	900.00	
20-May-06	Cr Sohan (Neemuch)	Receipt	3	325.00	
				35,520.00	18,870.00
	Dr Closing Balance				16,650.00
				<b>35,520.00</b>	<b>35,520.00</b>
<b><u>Furniture A/c</u></b>					
1-Apr-06	Cr Opening Balance			18,000.00	
28-Apr-06	Dr Cash	Receipt	2		19,000.00
	Cr Profit on Furniture A/c	Journal	1	1,000.00	
12-May-06	Cr Ganesh Furniture Mart	Journal	2	21,000.00	

Date	Particulars	Vch Type	Vch No.	Debit	Credit
<b><u>Furniture A/c</u> (Continued)</b>					
12-May-06	Cr <b>Cash</b>	<b>Payment</b>	5	300.00	
				40,300.00	19,000.00
	Dr <b>Closing Balance</b>				21,300.00
				<b>40,300.00</b>	<b>40,300.00</b>
<b><u>Ganesh Furniture Mart</u></b>					
12-May-06	Dr <b>Furniture A/c</b>	<b>Journal</b>	2		21,000.00
					21,000.00
	Cr <b>Closing Balance</b>			21,000.00	
				<b>21,000.00</b>	<b>21,000.00</b>
<b><u>Ganesh (Manasa)</u></b>					
1-Apr-06	Dr <b>Opening Balance</b>				<b>20,000.00</b>
<b><u>Gautam (Manasa)</u></b>					
1-Apr-06	Cr <b>Opening Balance</b>			<b>20,000.00</b>	
<b><u>Machinery A/c</u></b>					
27-Apr-06	Cr <b>(as per details)</b>	<b>Payment</b>	2	12,000.00	
	<b>Cash</b>	<b>10,000.00 Cr</b>			
	<b>Bills Payable A/c</b>	<b>2,000.00 Cr</b>			
				12,000.00	
	Dr <b>Closing Balance</b>				12,000.00
				<b>12,000.00</b>	<b>12,000.00</b>
<b><u>Maize Sales A/c</u></b>					
1-Apr-06	Dr <b>Cash</b>	<b>Sales</b>	1		495.00
3-May-06	Dr <b>Sohan (Neemuch)</b>	<b>Sales</b>	3		1,120.00
20-May-06	Dr <b>Sohan (Neemuch)</b>	<b>Sales</b>	5		825.00
					2,440.00
	Cr <b>Closing Balance</b>			2,440.00	
				<b>2,440.00</b>	<b>2,440.00</b>
<b><u>Mustered Oil Sales A/c</u></b>					
18-May-06	Dr <b>Cash</b>	<b>Sales</b>	4		900.00
					900.00
	Cr <b>Closing Balance</b>			900.00	
				<b>900.00</b>	<b>900.00</b>
<b><u>Out Standing Salary</u></b>					
1-Apr-06	Dr <b>Opening Balance</b>				<b>1,300.00</b>
3-Apr-06	Cr <b>Union Bank of India</b>	<b>Payment</b>	1	1,300.00	
				<b>1,300.00</b>	<b>1,300.00</b>
<b><u>Profit on Furniture A/c</u></b>					
28-Apr-06	Dr <b>Furniture A/c</b>	<b>Journal</b>	1		1,000.00
					1,000.00
	Cr <b>Closing Balance</b>			1,000.00	
				<b>1,000.00</b>	<b>1,000.00</b>

Date	Particulars	Vch Type	Vch No.	Debit	Credit
<b><u>Punjab Bank</u></b>					
1-Apr-06	Cr Opening Balance			1,200.00	
<b><u>Ramlal (Manasa)</u></b>					
1-Apr-06	Cr Opening Balance			13,600.00	
16-Apr-06	Dr Cash	Receipt	1		12,000.00
				13,600.00	12,000.00
	Dr Closing Balance				1,600.00
				<b>13,600.00</b>	<b>13,600.00</b>
<b><u>Ramlal (Neemuch)</u></b>					
1-Apr-06	Dr Opening Balance				40,260.00
<b><u>Shyamlal (Neemuch)</u></b>					
1-Apr-06	Dr Opening Balance				42,000.00
<b><u>Sohan (Neemuch)</u></b>					
23-Apr-06	Cr Wheat Sales A/c	Sales	2	1,800.00	
3-May-06	Cr Maize Sales A/c	Sales	3	1,120.00	
20-May-06	Cr Maize Sales A/c	Sales	5	825.00	
	Dr Cash	Receipt	3		325.00
				3,745.00	325.00
	Dr Closing Balance				3,420.00
				<b>3,745.00</b>	<b>3,745.00</b>
<b><u>Union Bank of India</u></b>					
1-Apr-06	Cr Opening Balance			5,600.00	
3-Apr-06	Dr Out Standing Salary	Payment	1		1,300.00
5-Apr-06	Dr Cash	Contra	1		2,000.00
30-Apr-06	Dr Bank Charges A/c	Payment	3		30.00
				5,600.00	3,330.00
	Dr Closing Balance				2,270.00
				<b>5,600.00</b>	<b>5,600.00</b>
<b><u>Wheat Sales A/c</u></b>					
23-Apr-06	Dr Sohan (Neemuch)	Sales	2		1,800.00
					1,800.00
	Cr Closing Balance			1,800.00	
				<b>1,800.00</b>	<b>1,800.00</b>