

Particulars	Amt. ₹	Particulars	Amt. ₹
To Opening Stock :-		By Sales :--	
Fertilizers -4,500		Milk- 10,000	
Seeds - <u>1,500</u>	6,000	Grass- 13,000	
To Purchases :-		Vegetables- 7,000	
Fertilizers- 65,000		Grain - <u>1,70,000</u>	2,00,000
Pesticides- 12,000		By Grain given as Charity	11,000
Seeds - <u>8,000</u>	85,000	By Land Revenue	1,000
To Wages ( Cash )	35,000	By Interest on Agri.Loan taken from a Co-op. society	3,000
To Cattle Expenses	15,000	By Dung of own cattle used as fertilizers	9,000
To Irrigation Charges	26,000	By Closing Stock :--	
To Fencing Expenses ( Total )	80,000	Fertilizers - 3,500	
To Grain given in lieu of Wages	5,000	Standing Crops - 3,500	
		Seeds - <u>1,000</u>	8,000
		<b>LOSS.....</b>	<b><u>20,000</u></b>
	<b><u>2,52,000</u></b>		<b><u>2,52,000</u></b>

Note :- Total Fencing cost amounted to Rs. 80,000 which is to be written off over its estimated life of 20 years, starting from the current year.

Q.3 Following is the Trial Balance of Solicitors, Pandya Associates as on 31-3-2017.

(15)

Particulars	Debit ₹	Credit ₹
Capital		5,25,000
Reserve for o/s fees (1-4-2016)		3,15,000
Office Equipments	4,50,000	
Books	1,80,000	
Furniture	3,00,000	
Building	12,75,000	
Bills of Fees		24,60,000
Office Expenses	4,50,000	
Salary	3,00,000	
O/s salary		75,000
O/s office expenses		75,000
Advance from Clients		2,70,000
Bank :-		
Clients - 30,000		
Office - 2,40,000	2,70,000	
Articles Premium		30,000
Cash	1,20,000	
Debtors of Fees	3,75,000	
Clients Disbursements Account	30,000	
	<b>37,50,000</b>	<b>37,50,000</b>