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| **Joe's Tennis Tours Adjusted Trial Balance as at 31 March 2010** |
|  | **Trial Balance** | **Adjustments** | **Adjusted Trial Balance** |
|   | Debit $ | Credit $ | Debit $ | Credit $ | Debit $ | Credit $ |
| Bank | 28,000 |   |  |  | 28,000 |   |
| Inventory @ 1 April 2009 | 30,000 |   |  |  | 30,000 |   |
| Motor Vehicle | 24,000 |   |  |  | 24,000 |   |
| Acc Dep on Motor Vehicle |   | 4,800 |  | (e) 2,400 |   | 7,200 |
| GST |   | 1,000 |  |  |   | 1,000 |
| Loan |   | 9,000 |  |  |   | 9,000 |
| Capital |   | 65,000 |  |  |   | 65,000 |
| Sales |   | 150,340 |  | (a) 3,600 |   | 153,940 |
| Purchases | 50,000 |   | (b) 2,700 |  | 52,700 |   |
| Wages | 36,000 |   | (c) 1,800 |  | 37,800 |   |
| Rent | 12,000 |   |  | (d) 800 | 11,200 |   |
| Accountancy Fees | 1,000 |   |  |  | 1,000 |   |
| Interest on Loan | 250 |   |  |  | 250 |   |
| Drawings | 48,890 |   |  |  | 48,890 |   |
| Accounts Receivable (Asset) |   |   | (a) 3,600 |  | 3,600 |   |
| Accounts Payable (Liability) |   |   |  | (b) 2,700 |   | 2,700 |
| Accrued Expenses (Liability) |   |   |  | (c) 1,800 |   | 1,800 |
| Prepayments (Asset) |   |   | (d) 800 |  | 800 |   |
| Depreciation - Motor Vehicle(Expense) |   |   | (e) 2,400 |  | 2,400 |   |
| Inventory @ 31 March 2010 |   |   | (f) 40,000 | (f) 40,000 | 40,000 | 40,000 |
|   | 230,140 | 230,140 | 51,300 | 51,300 | 280,640 | 280,640 |