

Particulars	Trail Balance		Adjustments		Adjusted Trail Balance	
	Debit	Credit	Debit	Credit		Credit
Cash	600				600	
Accounts receivable	4,600		(a) 1,200		5,800	
supplies	1,000			(b) 100	900	
Equipment	32,000				32,000	
Accumulated depreciation		14,200		(c) 1,400		15,600
Salary payable				(d) 1,000		1,000
Landrum, capital		24,500				24,500
Landrum, Withdrawals	5,200				5,200	
Service revenue		9,200		(a) 1,200		10,400
salary expense	3,200		(d) 1,000		4,200	
Supplies expense			(b) 100		100	
Rent expense	1,300				1,300	
Depreciation expense			© 1,400		1,400	
Total	47,900	47,900			51,500	51,500

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