

	Rs.		Rs.
To opening stock	26,000	By sales	1,60,000
To purchase	80,000	By closing stock	38,000
To wages	24,000		
To manufacturing expenses	16,000		
To gross profit	52,000		
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	1,98,000		1,98,000
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To selling and distribution expenses	4,000		
To administrative expenses	22,800		
To general expenses	1,200		
To value of furniture lost by fire	800		

To net profit	56,800		