Post to Ledger workpaper

General Journal					Page 1
Date		Description	PR	Debit	Credit
2013					
Apr	1	Cash		30,000	
		Common Stock			30,000
		Received cash from owners, issued stock			
	2	Equipment		2,000	
		Cash			2,000
		Bought equipment			
	2	Truck		40,000	
		Note Payable			40,000
		Bought truck by signing note			
	6	Cash		7,000	
		Service Revenue			7,000
		Provided services & received cash			

General Ledger

Account Cash — Account No. 100

				Transaction		Balance	
Date		Item	PR	Debit	Credit	Debit	Credit

Account Equipment — Account No. 120

				Transaction		Balance	
Date		Item	PR	Debit	Credit	Debit	Credit

Account Common Stock — Account No. 300

				Transaction		Balance	
Date		Item	PR	Debit	Credit	Debit	Credit