The ledger of Easy Rental Agency on March 31 of the current year includes the following selected accounts before adjusting entries have been prepared

	Debit	Credit
Prepaid Insurance	3,600	
Supplies	2,800	
Equipment	25,000	
Accumulated Depreciation –Equipment		8,400
Notes Payable		20,000
Unearned Rent		9.900
Rent Revenue		60,000
Interest Expense	0	
Wage Expense	14,000	

An analysis of the accounts shows the following:

1. The equipment depreciates Tk. 250 per month.

2. One- third of the unearned rent was earned during the quarter.

3. Interest of Tk. 500 is accrued on the notes payable.

4. Supplies on the total Tk. 650

5. Insurance expires at the rate of Tk. 300 per month.

Requirement:

Prepare the adjusting entries at March 31. Assuming that adjusting entries are made quarterly.