



Solution

**MACHINERY ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2011	To Bank A/c	1,00,000	31-03-2012	By Depreciation A/c	15,000
			31-03-2012	By Balance c/d	85,000
		1,00,000			1,00,000
01-04-2012	To Balance b/d (M1)	85,000	31-03-2013	By Depreciation A/c	
				M1 =	15,000
01-07-2012	To Bank A/c (M2)	2,50,000		M2 =	<u>28,125</u>
			31-03-2013	By Balance c/d	43,125
				M1 =	70,000
				M2 =	<u>2,21,875</u>
		3,35,000			2,91,875
					3,35,000
01-04-2013	To Balance b/d		31-03-2014	By Depreciation A/c	
	M1 = 70,000			M1 =	15,000
	M2 = <u>2,21,875</u>	2,91,875		M2 =	<u>37,500</u>
			31-03-2014	By Balance c/d	52,500
				M1 =	55,000
				M2 =	<u>1,84,375</u>
		2,91,875			2,39,375
					2,91,875



Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-04-2014	To Balance b/d		31-03-2015	By Depreciation A/c	
	M1 =       55,000			M1 =       15,000	
	M2 = <u>1,84,375</u>	2,39,375		M2 = <u>37,500</u>	52,500
			31-03-2015	By Balance c/d	
				M1 =       40,000	
				M2 = <u>1,46,875</u>	1,86,875
		<u>2,39,375</u>			<u>2,39,375</u>
01-04-2015	To Balance b/d		01-10-2015	By Depreciation A/c	7,500
	M1 =       40,000		01-10-2015	By Machinery Disposal A/c	32,500
	M2 = <u>1,46,875</u>	1,86,875	01-10-2015	By Depreciation A/c	
				(M2)	37,500
			31-03-2016	By Balance c/d	
				(M2)	1,09,375
		<u>1,86,875</u>			<u>1,86,875</u>



**MACHINERY DISPOSAL ACCOUNT**

**Dr.**

**Cr.**

<b>Date</b>	<b>Particulars</b>	<b>Rs.</b>	<b>Date</b>	<b>Particulars</b>	<b>Rs.</b>
01-10-2015	To Machinery A/c	32,500	01-10-2015	By Bank A/c	25,000
			01-10-2015	By Profit & Loss A/c	7,500
		32,500			32,500

