



Solution

**A LTD.
Machinery A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2020	To Bank A/c		5,00,000	31-03-2021	By Depreciation A/c		70,000
01-10-2020	To Bank A/c		4,00,000	31-03-2021	By Balance c/d		8,30,000
			9,00,000				9,00,000
01-04-2021	To Balance b/d		8,30,000	31-03-2022	By Depreciation A/c		1,12,500
01-07-2021	To Bank A/c		3,00,000	31-03-2022	By Balance c/d		10,17,500
			11,30,000				11,30,000
01-04-2022	To Balance b/d		10,17,500	01-01-2023	By Depreciation A/c		37,500
01-01-2023	To Bank A/c		6,00,000	01-01-2023	By Bank A/c		2,85,000
				01-01-2023	By Loss on sale of machinery A/c		77,500
				31-03-2023	By Depreciation A/c		85,000
				31-03-2023	By Balance c/d		11,32,500
			16,17,500				16,17,500
01-04-2023	To Balance b/d		11,32,500				



Working Note

Date	Particulars	Machine-1	Machine-2	Machine-3	Machine-4	Total
01-04-2020	Purchase	5,00,000				5,00,000
01-10-2020	Purchase		4,00,000			4,00,000
31-03-2021	Depreciation	-50,000	-20,000			-70,000
31-03-2021	WDV	4,50,000	3,80,000			8,30,000
01-07-2021	Purchase		-	3,00,000		3,00,000
31-03-2022	Depreciation	-50,000	-40,000	-22,500		-1,12,500
31-03-2022	WDV	4,00,000	3,40,000	2,77,500		10,17,500
01-01-2023	Depreciation	-37,500				-37,500
01-01-2023	Sale	-2,85,000				-2,85,000
01-01-2023	Loss	-77,500				-77,500
01-01-2023	Purchase				6,00,000	6,00,000
31-03-2023	Depreciation		-40,000	-30,000	-15,000	-85,000
31-03-2023	WDV	-	3,00,000	2,47,500	5,85,000	11,32,500

