



Solution

**Raj & Co
Machinery A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-10-2016	To Bank A/c		40,000	31-03-2017	By Depreciation A/c		2,000
			40,000	31-03-2017	By Balance c/d		38,000
01-04-2017	To Balance b/d		38,000				40,000
			38,000	31-03-2018	By Depreciation A/c		4,000
01-04-2018	To Balance b/d		34,000	31-03-2018	By Balance c/d		34,000
01-10-2018	To Bank A/c		10,000				38,000
			44,000	31-03-2019	By Depreciation A/c		4,500
01-04-2019	To Balance b/d		39,500	31-03-2019	By Balance c/d		39,500
			39,500				44,000
			21,500	30-09-2019	By Depreciation A/c		1,000
				30-09-2019	By Bank A/c		8,200
				30-09-2019	By Loss on sale of machinery A/c		5,800
				30-09-2019	By Depreciation A/c		3,000
				31-03-2020	By Balance c/d		21,500
01-04-2020	To Balance b/d						39,500



Working Notes

Date	Particulars	Machine-1 (1/2)	Machine-1 (1/2)	Machine-2	Total
01-10-2016	Purchase	20,000	20,000		40,000
31-03-2017	Depreciation	-1,000	-1,000		-2,000
31-03-2017	WDV	19,000	19,000		38,000
31-03-2018	Depreciation	-2,000	-2,000		-4,000
31-03-2018	WDV	17,000	17,000	-	34,000
01-10-2018	Purchase			10,000	10,000
31-03-2019	Depreciation	-2,000	-2,000	-500	-4,500
31-03-2019	WDV	15,000	15,000	9,500	39,500
30-09-2019	Depreciation	-1,000			-1,000
30-09-2019	Sale	-8,200			-8,200
30-09-2019	Loss	-5,800			-5,800
30-03-2020	Depreciation		-2,000	-1,000	-3,000
30-03-2020	WDV	-	13,000	8,500	21,500