



Solution

Plant A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2016	To Bank A/c		60,000	31-03-2017	By Depreciation A/c		6,000
				31-03-2017	By Balance c/d		54,000
			60,000				60,000
01-04-2017	To Balance b/d		54,000	31-03-2018	By Depreciation A/c		5,400
				31-03-2018	By Balance c/d		48,600
			54,000				54,000
01-04-2018	To Balance b/d		48,600	31-03-2019	By Depreciation A/c		4,860
				31-03-2019	By Balance c/d		43,740
			48,600				48,600
01-04-2019	To Balance b/d		43,740	31-03-2020	By Depreciation A/c		4,374
				31-03-2020	By Balance c/d		39,366
			43,740				43,740
01-04-2020	To Balance b/d		39,366				