



Solution

Machinery A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2020	To Bank A/c		35,000	31-03-2021	By Depreciation A/c		3,500
				31-03-2021	By Balance c/d		31,500
			35,000				35,000
01-04-2021	To Balance b/d		31,500	31-03-2022	By Depreciation A/c		3,150
				31-03-2022	By Balance c/d		28,350
			31,500				31,500
01-04-2022	To Balance b/d		28,350	01-10-2022	By Depreciation A/c		1,418
				01-10-2022	By Bank A/c		25,000
				01-10-2022	By Loss on sale of Machinery A/c		1,932
			28,350				28,350