



Solution

**URJA INDUSTRIES LTD.**  
**MACHINERY A/C**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-01-2016	To Bank A/c		1,60,000	31-12-2016	By Depreciation A/c		16,000
				31-12-2016	By Balance c/d		1,44,000
			<b>1,60,000</b>				<b>1,60,000</b>
01-04-2017	To Balance b/d		1,44,000	31-12-2017	By Depreciation A/c		21,600
			96,000	31-12-2017	By Balance c/d		2,18,400
			<b>2,40,000</b>				<b>2,40,000</b>
01-04-2018	To Balance b/d		2,18,400	01-09-2018	By Bank A/c		8,640
01-09-2018	To Bank A/c		1,50,000	01-09-2018	By Depreciation A/c		84,000
				01-09-2018	By Loss on sale of machinery A/c		36,960
				31-12-2018	By Depreciation A/c		13,880
				31-12-2018	By Balance c/d		2,24,920
			<b>3,68,400</b>				<b>3,68,400</b>
01-04-2019	To Balance b/d		2,24,920				



**Working Notes**

Date	Particulars	Machine-1	Machine-2	Machine-3	Total
01-01-2016	Purchase	1,60,000			1,60,000
31-12-2016	Depreciation	-16,000			-16,000
<b>31-12-2016</b>	<b>WDV</b>	<b>1,44,000</b>			<b>1,44,000</b>
01-04-2017	Purchase		96,000		
31-12-2017	Depreciation	-14,400	-7,200		-21,600
<b>31-12-2017</b>	<b>WDV</b>	<b>1,29,600</b>	<b>88,800</b>		<b>2,18,400</b>
01-09-2018	Depreciation	-8,640			-8,640
01-09-2018	Sale	-84,000			-84,000
01-09-2018	Loss	-36,960			-36,960
01-09-2018	Purchase			1,50,000	1,50,000
31-12-2018	Depreciation		-8,880	-5,000	-13,880
<b>31-12-2018</b>	<b>WDV</b>	<b>-</b>	<b>79,920</b>	<b>1,45,000</b>	<b>2,24,920</b>