



Solution

**RAJA TEXTILES CO.
MACHINERY A/C**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2016	To Bank A/c		50,000	31-03-2017	By Depreciation A/c		5,000
				31-03-2017	By Balance c/d		45,000
			50,000				50,000
01-04-2017	To Balance b/d		45,000	31-03-2018	By Depreciation A/c		6,000
01-10-2017	To Bank A/c		30,000	31-03-2018	By Balance c/d		69,000
			75,000				75,000
01-04-2018	To Balance b/d		69,000	31-03-2019	By Depreciation A/c		6,900
				31-03-2019	By Balance c/d		62,100
			69,000				69,000
01-04-2019	To Balance b/d		62,100	30-09-2019	By Depreciation A/c		365
				30-09-2019	By Bank A/c		3,600
				30-09-2019	By Loss on sale of machinery A/c		3,325
				31-03-2020	By Depreciation A/c		5,481
				31-03-2020	By Balance c/d		49,329
			62,100				62,100
01-04-2020	To Balance b/d		49,329				



Working Notes

Date	Particulars	Machine-1	Machine -2	Machine -3	Total
01-04-2016	Purchase	10,000	40,000		50,000
31-03-2017	Depreciation	-1,000	-4,000		-5,000
31-03-2017	WDV	9,000	36,000		45,000
01-10-2017	Purchase		-	30,000	30,000
31-03-2018	Depreciation	-900	-3,600	-1,500	-6,000
31-03-2018	WDV	8,100	32,400	28,500	69,000
31-03-2019	Depreciation	-810	-3,240	-2,850	-6,900
31-03-2019	WDV	7,290	29,160	25,650	62,100
30-09-2019	Depreciation	-365			-365
30-09-2019	Sale	-3,600			-3,600
30-09-2019	Loss	-3,325			-3,325
31-03-2020	Depreciation		-2,916	-2,565	-5,481
31-03-2020	WDV	-	26,244	23,085	49,329