



Solution

**MACHINERY A/C**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-07-2017	To Bank A/c		30,000	31-03-2017	By Depreciation A/c		2,750
01-01-2018	To Bank A/c		20,000	31-03-2017	By Balance c/d		47,250
			<b>50,000</b>				<b>50,000</b>
01-04-2017	To Balance b/d		47,250	31-03-2018	By Depreciation A/c		5,225
01-10-2018	To Bank A/c		10,000	31-03-2018	By Balance c/d		52,025
			<b>57,250</b>				<b>57,250</b>
01-04-2018	To Balance b/d		52,025	30-09-2019	By Bank A/c		3,000
				30-09-2019	By Loss on sale of machinery A/c		5,325
				31-03-2020	By Depreciation A/c		4,370
				31-03-2020	By Balance c/d		39,330
			<b>52,025</b>				<b>52,025</b>
01-04-2020	To Balance b/d		39,330				



**Working Notes**

Date	Particulars	Machine-1	Machine -2	Machine -3	Machine -4	Total
01-07-2017	Purchase	10,000	20,000			30,000
01-01-2018	Purchase			20,000		20,000
31-03-2018	Depreciation	-750	-1,500	-500		-2,750
<b>31-03-2018</b>	<b>WDV</b>	<b>9,250</b>	<b>18,500</b>	<b>19,500</b>		<b>47,250</b>
01-10-2018	Purchase		-	-	10,000	10,000
31-03-2018	Depreciation	-925	-1,850	-1,950	-500	-5,225
<b>31-03-2018</b>	<b>WDV</b>	<b>8,325</b>	<b>16,650</b>	<b>17,550</b>	<b>9,500</b>	<b>52,025</b>
01-04-2019	Sale	-3,000				-3,000
01-04-2019	Loss	-5,325				-5,325
31-03-2020	Depreciation		-1,665	-1,755	-950	-4,370
<b>31-03-2020</b>	<b>WDV</b>	<b>-</b>	<b>14,985</b>	<b>15,795</b>	<b>8,550</b>	<b>39,330</b>