



Solution

**Gurman Toys  
Machinery A/c**

Date	Particulars	LF	Debit	Date	Particulars	LF	Credit
01-04-2020	To Bank A/c		2,50,000	31-03-2021	By Depreciation A/c		15,000
			1,00,000	31-03-2021	By Balance c/d		3,35,000
			<b>3,50,000</b>				<b>3,50,000</b>
01-04-2021	To Balance b/d		3,35,000	31-03-2022	By Depreciation A/c		17,500
				31-03-2022	By Balance c/d		3,17,500
			<b>3,35,000</b>				<b>3,35,000</b>
01-04-2022	To Balance b/d		3,17,500	01-10-2022	By Bank A/c		1,43,000
01-10-2022	To Bank A/c		2,00,000	01-10-2022	By Depreciation A/c		6,250
				01-10-2022	By Loss on sale of machinery A/c		75,750
				01-10-2022	By Depreciation A/c		10,000
				31-03-2023	By Balance c/d		2,82,500
			<b>5,17,500</b>				<b>5,17,500</b>
01-04-2023	To Balance b/d		2,82,500	01-07-2023	By Depreciation A/c		15,000
				31-03-2024	By Balance c/d		2,67,500
			<b>2,82,500</b>				<b>2,82,500</b>



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit</b>	<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Credit</b>
01-04-2024	To Balance b/d		2,67,500				





**Working Notes**

<b>Date</b>	<b>Particulars</b>	<b>Machine-1</b>	<b>Machine-2</b>	<b>Machine-3</b>	<b>Total</b>
01-04-2020	Purchase	2,50,000			2,50,000
01-10-2020	Purchase		1,00,000		1,00,000
31-03-2021	Depreciation	-12,500	-2,500		-15,000
<b>31-03-2021</b>	<b>WDV</b>	<b>2,37,500</b>	<b>97,500</b>		<b>3,35,000</b>
31-03-2022	Depreciation	-12,500	-5,000		-17,500
<b>31-03-2022</b>	<b>WDV</b>	<b>2,25,000</b>	<b>92,500</b>		<b>3,17,500</b>
01-10-2022	Depreciation	-6,250			-6,250
01-10-2022	Sale	-1,43,000			-1,43,000
01-10-2022	Loss	-75,750			-75,750
01-10-2022	Purchase			2,00,000	2,00,000
31-03-2023	Depreciation		-5,000	-5,000	-10,000
<b>31-03-2023</b>	<b>WDV</b>		<b>87,500</b>	<b>1,95,000</b>	<b>2,82,500</b>
31-03-2024	Depreciation		-5,000	-10,000	-15,000
<b>31-03-2024</b>	<b>WDV</b>		<b>82,500</b>	<b>1,85,000</b>	<b>2,67,500</b>