



Solution

Machinery A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-07-2021	To Bank A/c		30,000	31-03-2022	By Depreciation A/c		2,750
01-10-2010	To Bank A/c		20,000	31-03-2022	By Balance c/d		47,250
			50,000				50,000
01-04-2022	To Balance b/d		47,250	31-03-2023	By Depreciation A/c		5,500
01-10-2022	To Bank A/c		10,000	31-03-2023	By Balance c/d		51,750
			57,250				57,250
01-04-2023	To Balance b/d		51,750	01-04-2023	By Bank A/c		3,000
				01-04-2023	By Loss on sale of machinery A/c		5,250
				30-03-2024	By Depreciation A/c		5,000
				30-03-2024	By Balance c/d		38,500
			51,750				51,750
31-03-2024	To Balance b/d		38,500				



Working Notes:

Date	Particulars	Machine -1 (A)	Machine -1 (B)	Machine -2	Machine -3	Total
01-07-2021	Purchase	10,000	20,000			30,000
01-01-2022	Purchase			20,000		20,000
31-03-2022	Depreciation	-750	-1,500	-500		-2,750
31-03-2022	WDV	9,250	18,500	19,500		47,250
01-10-2022	Purchase				10,000	10,000
31-03-2023	Depreciation	-1,000	-2,000	-2,000	-500	-5,500
31-03-2023	WDV	8,250	16,500	17,500	9,500	51,750
01-04-2023	Depreciation	-				-
01-04-2023	Sale	-3,000				-3,000
01-04-2023	Loss	-5,250				-5,250
30-03-2024	Depreciation		-2,000	-2,000	-1,000	-5,000
30-03-2024	WDV	-	14,500	15,500	8,500	38,500