



Solution

M/S RAJESH
Machinery A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2022	To Bank A/c		6,000	31-03-2023	By Depreciation A/c		850
01-10-2022	To Bank A/c		5,000	31-03-2023	By Balance c/d		10,150
			11,000				11,000
01-04-2023	To Balance b/d		10,150	01-10-2023	By Depreciation A/c		270
				01-10-2023	By Bank A/c		4,000
				01-10-2023	By Loss on sale of machinery A/c		1,130
				31-03-2024	By Depreciation A/c		475
				31-03-2024	By Balance c/d		4,275
			10,150				10,150



Working Notes

Date	Particulars	Machine -1	Machine -2	Total
01-04-2022	Purchase	6,000	-	6,000
01-10-2022	Purchase		5,000	5,000
31-03-2023	Depreciation	-600	-250	-850
31-03-2023	WDV	5,400	4,750	10,150
01-10-2023	Depreciation	-270		-270
01-10-2023	Sale	-4,000		-4,000
01-10-2023	Loss	-1,130		-1,130
31-03-2024	Depreciation		-475	-475
31-03-2024	WDV	-	4,275	4,275