



Solution

**Machinery A/c**

| Date       | Particulars    | LF | Debit Amount  | Date       | Particulars                      | LF | Credit Amount |
|------------|----------------|----|---------------|------------|----------------------------------|----|---------------|
| 01-10-2021 | To Bank A/c    |    | 50,000        | 31-03-2022 | By Depreciation A/c              |    | 3,750         |
|            |                |    |               | 31-03-2022 | By Balance c/d                   |    | 46,250        |
|            |                |    | <b>50,000</b> |            |                                  |    | <b>50,000</b> |
| 01-04-2022 | To Balance b/d |    | 46,250        | 31-03-2023 | By Depreciation A/c              |    | 7,438         |
| 01-12-2022 | To Bank A/c    |    | 10,000        | 31-03-2023 | By Balance c/d                   |    | 48,812        |
|            |                |    | <b>56,250</b> |            |                                  |    | <b>56,250</b> |
| 01-04-2023 | To Balance b/d |    | 48,812        | 31-03-2024 | By Bank A/c                      |    | 28,415        |
|            |                |    |               | 31-03-2024 | By Loss on sale of machinery A/c |    | 5,000         |
|            |                |    |               | 31-03-2024 | By Depreciation A/c              |    | 7,322         |
|            |                |    |               | 31-03-2024 | By Balance c/d                   |    | 8,075         |
|            |                |    | <b>48,812</b> |            |                                  |    | <b>48,812</b> |
| 01-04-2024 | To Balance b/d |    | 8,075         |            |                                  |    |               |



**Working Notes**

| <b>Date</b>       | <b>Particulars</b> | <b>Machine -1</b> | <b>Machine -2</b> | <b>Total</b>  |
|-------------------|--------------------|-------------------|-------------------|---------------|
| 01-10-2021        | Purchase           | 50,000            |                   | 50,000        |
| 31-03-2022        | Depreciation       | -3,750            |                   | -3,750        |
| <b>31-03-2022</b> | <b>WDV</b>         | <b>46,250</b>     |                   | <b>46,250</b> |
| 01-12-2022        | Purchase           |                   | 10,000            | 10,000        |
| 31-03-2023        | Depreciation       | -6,938            | -500              | -7,438        |
| <b>31-03-2023</b> | <b>WDV</b>         | <b>39,312</b>     | <b>9,500</b>      | <b>48,812</b> |
| 31-03-2024        | Sale               | -28,415           |                   | -28,415       |
| 31-03-2024        | Loss               | -5,000            |                   | -5,000        |
| 31-03-2024        | Depreciation       | -5,897            | -1,425            | -7,322        |
| <b>31-03-2024</b> | <b>WDV</b>         | <b>-</b>          | <b>8,075</b>      | <b>8,075</b>  |