



Solution

Machinery A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-04-2023	To Balance b/d		25,700	31-03-2024	By Depreciation A/c		3,070
01-04-2023	To Bank A/c		5,000	31-03-2024	By Balance c/d		27,630
			30,700				30,700
01-04-2024	To Balance b/d		27,630				

Date	Particulars	Machine -1	Machine -2	Machine -3	Total
01-04-2021	Purchase	20,000			20,000
31-03-2022	Depreciation	-2,000			-2,000
31-03-2022	WDV	18,000			18,000
01-10-2022	Purchase		10,000		10,000
31-03-2023	Depreciation	-1,800	-500		-2,300
31-03-2023	WDV	16,200	9,500	-	25,700
01-04-2023	Purchase			5,000	5,000
31-03-2024	Depreciation	-1,620	-950	-500	-3,070
31-03-2024	WDV	14,580	8,550	4,500	27,630