



Solution

**GURMAN & CO.**  
**Machinery A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
01-10-2021	To Bank A/c		40,000	31-03-2022	By Depreciation A/c		2,000
				31-03-2022	By Balance c/d		38,000
			<b>40,000</b>				<b>40,000</b>
01-04-2022	To Balance b/d		38,000	31-03-2023	By Depreciation A/c		3,800
				31-03-2023	By Balance c/d		34,200
			<b>38,000</b>				<b>38,000</b>
01-04-2023	To Balance b/d		34,200	31-01-2024	By Depreciation A/c		713
31-01-2024	To Bank A/c		15,000	31-01-2024	By Bank A/c		5,600
				31-01-2024	By Loss on sale of machine A/c		2,237
				31-03-2024	By Depreciation A/c		2,815
				31-03-2024	By Balance c/d		37,835
			<b>49,200</b>				<b>49,200</b>
01-04-2024	To Balance b/d		37,835				



**Working Notes**

<b>Date</b>	<b>Particulars</b>	<b>Machine -1 (A)</b>	<b>Machine -1 (B)</b>	<b>Machine -2</b>	<b>Total</b>
01-10-2021	Purchase	10,000	30,000		40,000
31-03-2022	Depreciation	-500	-1,500		-2,000
<b>31-03-2022</b>	<b>WDV</b>	<b>9,500</b>	<b>28,500</b>		<b>38,000</b>
31-03-2023	Depreciation	-950	-2,850		-3,800
<b>31-03-2023</b>	<b>WDV</b>	<b>8,550</b>	<b>25,650</b>	<b>-</b>	<b>34,200</b>
31-01-2024	Depreciation	-713			-713
31-01-2024	Sale	-5,600			-5,600
31-01-2024	Loss	-2,237			-2,237
31-01-2024	Purchase			15,000	15,000
31-03-2024	Depreciation		-2,565	-250	-2,815
<b>31-03-2024</b>	<b>WDV</b>	<b>-</b>	<b>23,085</b>	<b>14,750</b>	<b>37,835</b>