

Working note:

	M1	M2	M3
Date	1-1-2015	1-8-2016	30-9-2018
Purchase on	700000	150000	200000
~~Dep 31-12-15~~	~~(105000)~~	~~(22500)~~	0 -
Dep 31-12-15	595000	127500	
1-1-16	(89250)	(22500)	
Dep 31-12-16	505750	127500	
1-1-17	(15863)	(19125)	
Dep 31-12-17	429887	108375	
1-1-18	(42989)	(10838)	
Dep 31-12-18	386898	97537	(20000)
1-1-19		180000	

machinery provision for depreciation Account					
Date	particulars .	Amount	Date	particulars	Amount
2018 Jan 1	TO Balance b/d	850000	2018 Dec 31	By Balance c/d	
2018 Sep 30	TO Bank A/c	200000			
		1050000			1050000
provision for depreciation Account					
Date	particulars	Amount	Date	particulars	Amount
2018 Dec 31	TO Balance c/d	385565	2018 Dec 31	By Balance b/d	811738
		385565		By Depreciation A/c	73827
2019 Jan 1			2019 Jan 1	By Balance b/d	385565
					385565