

1c) Depreciation Calculation :-

i) Sold machine :-

Cost = 2,16,000

$$\text{Depreciation for 3 month} = 2,16,000 \times 15\% \times \frac{3}{12}$$

$$= 8,100$$

ii) Remaining Plant :-

$$\text{Cost} = 28,54,000 - 2,16,000 = 26,38,000$$

$$\text{Depreciation} = 26,38,000 \times 15\% = 3,95,700$$

New Plant :- (1st November, 2023)

$$\text{Cost} = 5,60,000$$

$$\text{Depreciation} = 5,60,000 \times 15\% \times \frac{5}{12}$$

$$= 35,000$$

New machine €1st July, 2023)

Cost 4,80,000

Depreciation $(480,000 \times 15\% \times \frac{9}{12}) = 54,000$

∴ Total Depreciation :

Asset Desⁿ

Depreciated Amount

Sold Plant

8,100

New plant (July)

54,000

New Plant (Nov.)

35,000

Remaining from old

3,95,700

Total

4,92,800