



### MACHINERY ACCOUNT

Dr.

Cr.

	Amount (₹)		Amount (₹)
Record Increase on this side		Record Decrease on this side	
1. To Cash (Machinery purchased)	5,00,000	2. By Cash (Machinery sold)	1,20,000
4. To Cash (Machinery purchased)	2,00,000	3. By Machinery discarded	50,000
		5. By Machinery destroyed	40,000
<b>Total</b>	<b>7,00,000</b>	<b>Total</b>	2,10,000
		Balance	4,90,000
	<b>7,00,000</b>		<b>7,00,000</b>