



**MACHINERY ACCOUNT**

| Debit                              |               | Credit                             |               |
|------------------------------------|---------------|------------------------------------|---------------|
| <b>Particulars</b><br>Increase (+) | <b>₹</b>      | <b>Particulars</b><br>Decrease (-) | <b>₹</b>      |
| (i) Cash-Machinery purchased       | 40,000        | (ii) Cash-Machinery sold           | 10,000        |
| (iii) Cash-Machinery purchased     | 8,000         | (iv) Machinery discarded           | 14,000        |
|                                    |               | (v) Depreciation on machinery      | 1,000         |
|                                    |               | Balance                            | 23,000        |
|                                    | <b>48,000</b> |                                    | <b>48,000</b> |

