

# Real Account Ledger

**Account Name:** ABC Machinery & Equipment

**Account Type:** Asset

**Account Number:** 1103

**Period:** 01-Apr-2023 to 31-Mar-2024

## Ledger Entries

Date	Particulars	Voucher Type	Debit (₹)	Credit (₹)	Balance (₹)
01-Apr-2023	Opening Balance	---	1,60,000		1,60,000 Dr
15-Apr-2023	Purchased new lathe machine	JV-101	35,000		1,95,000 Dr
05-Jun-2023	Sold old drilling equipment	SV-025		20,000	1,75,000 Dr
20-Sep-2023	Annual Depreciation	ADJ-33		17,500	1,57,500 Dr
10-Jan-2024	Purchased power tool set	JV-198	12,000		1,69,500 Dr
<b>Totals</b>			<b>2,07,000</b>	<b>37,500</b>	

## Important Notes:

- Real Account Ledgers represent assets, liabilities, or property, which are carried forward from one accounting period to the next.
- All entries reflect permanent financial transactions relating to the specific real account.
- Balances are always cumulative and carried to the next financial year unless the asset/liability is disposed of or written off.
- Depreciation and disposals should be recorded for accurate asset valuation.
- Ensure entries have supporting documents and accurate narration for future reference.