

Liabilities	B&W Rs.	G&B Rs.	Assets	B&W Rs.	G&B Rs.
Creditors	25,000	30,000	Building	-	42,000
Mrs. Black's loan	10,000	-	Plant & Machinery	40,000	25,000
Bills Payable	-	9,000	Furniture	10,000	8,000
O/S Salaries	1,000	900	Patterns & Moulds	3,000	5,000
Capital A/cs			Stock	20,000	15,000
Black	36,000	-	Debtors	12,000	11,000
White	18,000	-	Cash in hand	5,000	3,900
Green	-	40,000			
Blue	-	30,000			
	90,000	1,09,900		90,000	1,09,900

Black & White were sharing profits in the ratio of 2:1 and Green & Blue were sharing profits in the ratio of 3:2. The two firms were amalgamated on the following grounds :-

- Outstanding salaries were paid by the old firms.
  - Furniture of both the firms were not to be taken over by new firm. Black & White sold their furniture for Rs. 12,000 and Green & Blue sold their furniture for Rs. 7,000.
  - Patterns and Moulds of both the firms were not taken over by the new firm & distributed in profit sharing ratio.
  - Building was valued at Rs. 45,000
  - Stock of Black & White was undervalued by Rs. 2,000 but stock of Green & Blue was overvalued by Rs. 3,000.
  - Debtors of B&W include bad debts of Rs. 2,000. Debtors were taken by the new firm subject to 5% reserve for doubtful debts.
  - Mr. Black agreed to pay off Mrs. Black's loan.
- Prepare Profit & Loss Adjustment A/c and partner's Capital A/cs in the books of both the firms.
- B) Gayatree Coal Ltd. obtained a lease of coal mine on 1<sup>st</sup> January, 2010 with a royalty of 50 paise per tonne; with a minimum rent of Rs. 10,000 per annum. The short workings over the actual royalties can be recovered during the subsequent two years. [20]

The output from the coal mine was as follows :

2010	-	8,000 tonnes
2011	-	20,000 tonnes
2012	-	35,000 tonnes
2013	-	12,000 tonnes
2014	-	26,000 tonnes

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