

Land & Bldg A/c Dr 18000

To Reserve for d d A/c (1250 - 500) 750  
 To Prov. for Op's legal charges A/c 650  
 To Stock A/c 4000  
 To Partners Capital A/c (less on revaluation) 12600

R 4/9 5600  
 S 3/9 4200  
 T 2/2 2800

R's Capital A/c Dr 8125  
 T's Capital A/c Dr 6875  
 To S's Capital A/c 15000

OR NR R S T  
 4/9 3/9 2/9  
 5/8 3/8

Adjusted Capital

R = 87800 + 5600 - 8125 = 85275  
 T = 43800 + 2800 - 6875 = 39725  
 S = 6600 + 4200 + 15000 = 85200

32-45 16-27  
 72 72  
 13/72 11/72

New Capital = (85275 + 39725) = 125000

R's Capital = 78125 → brought 85275 - 78125 = 7150  
 T's Capital = 46875 - pm off 46875 - 39725 = 7150

Cash A/c Dr 7150 | T A/c Dr 7150  
 To R To Cash A/c 7150

S's Capital A/c Dr 85200  
 To B/S's Loan A/c 85200