



- 9) Darshan Co. Ltd. took a lease from a landlord for a period of 10 years from 1-1-2018 on a royalty of ₹ 5 per ton of ore raised with a minimum rent of ₹ 50,000 and power to recoup short workings during the first 4 years of the lease. The annual output was as follows :

2018 – 7000 tons, 2019 – 9000 tons, 2020 – 12000 tons, 2021 – 15000 tons.

Prepare Minimum Rent A/c, Royalty A/c, Short workings A/c and Landlord A/c.

ದರ್ಶನ್ ಕಂ. ಲಿ. ಭೂಮಾಲಿಕನಿಂದ ಒಂದು ಗುತ್ತಿಗೆಯನ್ನು 10 ವರ್ಷಗಳಿಗೆ 1-1-2018 ರಿಂದ ಪ್ರತಿ ಟನ್ ಅದರಿಗೆ ರೂ. 5 ರಂತೆ ರಾಜಧನವನ್ನು, ಕನಿಷ್ಠ ಬಾಡಿಗೆ ರೂ. 50,000 ಮತ್ತು ಕಡಿಮೆ ಉತ್ಪನ್ನಗಳನ್ನು ಹೆಚ್ಚು ಉತ್ಪನ್ನಗಳಿಂದ ಮೊದಲ ನಾಲ್ಕು ವರ್ಷಗಳಲ್ಲಿ ಪಡೆಯಬಹುದೆಂದು ಗುತ್ತಿಗೆಗೆ ಪಡೆದಿದೆ. ವಾರ್ಷಿಕ ಉತ್ಪನ್ನಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ :

2018 – 7000 ಟನ್ನುಗಳು, 2019 – 9000 ಟನ್ನುಗಳು, 2020 – 12000 ಟನ್ನುಗಳು, 2021 – 15000 ಟನ್ನುಗಳು.

ಮೇಲಿನ ಅಂಶಗಳನ್ನು ಪರಿಗಣಿಸುವುದರ ಮೂಲಕ ಕನಿಷ್ಠ ಬಾಡಿಗೆ ಖಾತೆ, ರಾಜಧನ ಖಾತೆ, ಕಡಿಮೆ ಉತ್ಪನ್ನಗಳ ಖಾತೆ ಮತ್ತು ಭೂಮಾಲಿಕನ ಖಾತೆಗಳನ್ನು ತಯಾರಿಸಿ.

- 10) Monish and Dhanush are partners having profit-loss sharing ratio as 2 : 1 and their Balance sheet as on 31-3-2022 was as follows :

Liabilities	₹	Assets	₹
Creditors	1,20,000	Cash in hand	900
Bills payable	30,000	Bills receivable	15,000
Monish's loan	60,000	Debtors	- 1,80,000
Monish's capital	90,000	Less : Reserve	- 9,000
Dhanush's capital	60,000	Stock	1,31,100
Reserve fund	18,000	Machinery	60,000
	3,78,000		3,78,000

They agreed to sell the business to a Ojas Limited Co. and the Co., to take over the assets and liabilities as follows :

Machinery at ₹ 48,000, Stock at ₹ 1,05,000, Debtors at ₹ 1,52,100, B/R ₹ 15,000 and Goodwill at ₹ 18,000. The Company agreed to take over creditors at ₹ 1,12,000 and B/P at ₹ 30,000. The expenses of realisation amounted to ₹ 900. The firm received ₹ 1,20,000 of the purchase price in ₹ 20 fully paid equity shares and the balance in cash. Distribute the shares as per original capital ratio.

Prepare the necessary ledger accounts in the books of the firm.