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B : Y
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Dr (-)

Realisation Alc

Cr (+)

Particulars	Amt	Particulars	Amt
To Building Alc	45,000	By S. Creditors Alc	14,000
To Machinery Alc	15,000	By Bank :	
To Furniture Alc	12,000	Stock	22,000
To S. Dr Alc	8,000	S. Dr	7,500
To Stock Alc	24,000	Machinery	16,000
To Bank :		Building	35,000
Realisation exp	2,500	By Bale's loan Alc	500
S. Creditors	14,000	3000-2500	
		By Yale's Cap Alc	9,000
		(Furniture)	
		By loss transferred to	
		Bale's Cap Alc	8250
		Yale's Cap Alc	8250
			16500
	120500		120500

Dr

Partners' Capital Alc

Cr

Particulars	Bale	Yale	Particulars	Bale	Yale
To realisation	-	9000	By bal. bld	50,000	40,000
To realisation	8250	8250	By General reserve	4,000	4,000
To Bank Alc	45750	26750			
✓	54000	44000		54000	44000

Dr

Loan by Bale's Alc

Cr

Date	Particulars	Amt	Date	Particulars	Amt
31/3/26	To Bank Alc	2500	31/3/26	By bal. bld	3000
31/3/26	To realisation Alc	500			
		3000			3000

Dr (+)

Bank Alc

(Cr -)

Particulars	Amt	Particulars	Amt
To bal. bld	11,000 ✓	By realisation	16,500 ✓✓
To realisation Alc	80,500 ✓	(Liabilities paid)	
(Assets realis ed)		By Bale's Cap Alc	45,750
		By Yale's Cap Alc	26,750
		By Bale's loan Alc	2,500
	91500		91500