

7

PARTNERSHIP ACCOUNTS (IV) Dissolution of the partnership

Problem No. 1

Journal

Particulars	L/F	Rs.	Rs.
Realization Account To Sundry Assets A/c Transferred of assets to Realisation a/c		70,000	90,000
Sundry Creditors To Realisation Account Transfer of Sundry Creditors to Realisation a/c		20,000	20,000
Cash Account To Realisation Account Cash received from the sale of assets.		90,000	90,000
Realization Account To Cash Account Realisation expenses paid		2,000	2,000
Realization Account To Cash Account Creditors paid off		20,000	20,000
Realisation Account To P's Capital Account To Q's Capital Account Profit on realisation transferred to the partners capital		18,000	12,000 6,000
P's Capital Account Q's Capital Account To Cash Account Excess Capital Return to the partners		52,000 26,000	78,000

Realisation Account

Particulars	Rs.	Particulars	Rs.
To Sundry Assets	90,000	By Sundry Creditors	20,000
To Cash (Expenses)	2,000	By Cash A/c	90,00
To Cash (Creditors)	20,000		
To P's Capital A/c 12,000			
To Q's Capital A/c 6,000	18,000		
Total:	1,10,000	Total:	1,10,000

Capital Accounts

	P	Q		P	Q
		Rs.		Rs.	Rs.
To Cash	52,000	26,000	By balance b/d	40,000	20,000
			By Realisation A/c	12,000	60,000
Total:	52,000	26,000	Total:	52,000	26,000

Cash Account

Particulars	Rs.	Particulars	Rs.
To Balance b/d	10,000	By Realisation	2,000
To Realisation a/c	90,000	By Realisation	20,000
		By Realisation	
		By P's Capital b/d	52,000
		By C Capital b/d	26,000
Total:	1,00,000	Total:	1,00,000

Problem No. 2

Journal

Particulars	L/F	Rs.	Rs.
Realization Account		59,000	
To Machinery			25,000
To Stock			11,000
To Debtors			10,000
To Patents			5,000
To Goodwill			8,000
Various assets transferred to Realisation a/c			

Sundry Creditors	12,000	
Reserve for Bad Debts	500	
To Realisation Account		12,500
Transfer of liabilities to Realisation a/c		
Cash Account	50,000	
To Realisation Account		50,000
Amount realized by sale of various assets.		
Realization Account	11,500	
To Cash Account		11,500
Payment to Creditors		
Realization Account		
To Cash Account	1,000	
Payment of Expenses.		1,000
A's Capital Account	4,500	
B's Capital Account	3,000	
C's Capital Account	1,500	
To Realisation Account		9,000
Transfer of loss of Capital Account		
Contingency Reserve	3,000	
To A's Capital Account		1,500
To B's Capital Account		1,000
To C's Capital Account		500
Reserve transferred to Capital Account		
A's Capital Account	17,000	
B's Capital Account	13,000	
C's Capital Account	9,000	
To Cash Account		39,000
Payment to partners.		

Realisation Account

Date	Particulars	Rs.	Date	Particulars	Rs.
2005			2005		
Jan. 31	To Sundry Assets	59,000	Jan. 31	By Sundry Creditors	12,000
	To Cash (Creditors paid)	11,500		By Provision for Bad Debts	500
	To Cash (expenses)	11,000		By Cash	50,000
				By Loss to	

			- A =	4,500	
			B =	3,000	
			C =	1,500	9,000
	Total:	71,500		Total:	71,500

Capital Accounts

	A	B	C		A	B	C
	Rs.		Rs.		Rs.	Rs.	Rs.
To Realisation a/c	4,500	3,000	1,500	By balance b/d	20,000	15,000	10,000
To Cash	17,000	13,000	9,000	By Reserve	1,500	1,000	500
Total:	21,500	16,000	10,500	Total:	21,500	16,000	10,500

Cash Account

Particulars	Rs.	Particulars	Rs.
To Balance b/d	1,500	By Realisation	11,500
To Realisation a/c	50,000	By Realisation	1,000
		By A Capital b/d	17,000
		By B Capital b/d	13,000
		By C Capital b/d	9,000
Total:	51,500	Total:	51,500

Problem No. 3

Journal

Particulars	L/F	Rs.	Rs.
Realization Account		80,000	
To Plant Machinery			50,000
To Debtors			10,000
To Investment			20,000
Various assets transferred to Realisation a/c			
Fraz Capital a/c		55,000	
Farrukh Capital account		25,000	
Fahad Capital account		8,000	
To Realisation account			88,000
Fraz takes of plant and machinery Farrukh takes over the investment and Fahad takes over the debtors			

Sundry Creditors	15,000	
To Realisation Account		15,000
Transfer of creditors to Realisation accounts		
Realization Account	14,250	
To Cash Account		14,250
Sundry Creditors were paid off		
Realization Account	8,750	
To Fraz Capital account		4,375
To Farrukh capital account		2,625
To Fahad Capital account		1,750
Profit on realisation transferred to the partners capital account		
Cash Account	20,625	
To Fraz Capital Account		20,625
Cash brought by Fraz		

Realisation Account

Particulars	Amount	Particulars	Amount
To Plant	50,000	By Sundry Creditors	15,000
To Debtors	10,000	By Fraz capital	55,000
To Investment	20,000	By Farrukh Capital	25,000
To Cash A/c	14,250	By Fahad Capital	8,000
To Fraz capital a/c	4,375		
To Farrukh capital a/c	2,625		
To Fahad capital a/c	1,750		
	8,750		
Total:	1,03,000	Total:	1,03,000

Capital Accounts

	Fraz	Farrukh	Fahad		Fraz	Farrukh	Fahad
	Rs.		Rs.		Rs.	Rs.	Rs.
To Realisation a/c	55,000	25,000	8,000	By balance b/d	30,000	25,000	20,000
To Cash	----	2,625	13,750	By Realization	4,375	2,625	1,750
				By Cash	20,625	----	----
Total:	55,000	27,625	21,750	Total:	55,000	27,625	21,750

Cash Account

Particulars	Rs.	Particulars	Rs.
To Balance b/d	10,000	By Realisation	14,250
To Fraz Capital a/c	20,625	By Farrukh Capital	2,625
		By Fahad Capital	13,750
Total:	30,625	Total:	30,625

Problem No. 4**Journal**

Date	Particulars	L.F	Debit Rs.	Credit Rs.
	Realization Account		43,000	
	To Sundry Debtors			5,000
	To Stock			20,000
	To Plant & Fixtures			14,000
	To Goodwill			4,000
	Being transfer of assets of realization.			
	Sundry Creditors		6,000	
	To Realisation Account			6,000
	Being transfer of liabilities to realization account			
	Cash account		39,400	
	To Realisation account			39,400
	Being the amount realized by sale of various assets			
	Realisation Account		600	
	To Cash Account			600
	Payment of expenses			
	Realization Account		5,700	
	To Cash Account			5,700
	Payment of sundry liabilities at a discount of 5%			
	Sadaf Account		2,600	
	Robina Account		1,300	
	To Realisation Account			3,900
	Transfer of loss on realization to capital accounts			

Sadaf Loan Account		8,000	
To Cash Account			8,000
Payment of P's Loan			
Sadaf's Capital Account		17,400	
Robina's Capital Account		8,700	
To Cash Account			26,100
Repayment to partners of what is due to them from the firm.			

Realization Account

	Rs.		Rs.
To sundry assets	43,000	By Sundry Liabilities	6,000
To Cash (expenses)	600	By Cash Assets realized	39,400
To Cash (Liabilities)	5,700	By Capital Account	
		Sadaf (2/3)	2,600
		Robina (1/3)	1,300
	49,300		49,300

Capital Account

	Sadaf Rs.	Robina Rs.		Sadaf Rs.	Robina Rs.
To Realisation a/c	2,600	1,300	By Balance c/d	20,000	10,000
To Cash	17,400	8,700			
	20,000	10,000		20,000	10,000

Cash Account

	Rs.		Rs.
To Balance b/d	1,000	By Realisation a/c	600
To Realisation Account	39,400	By Realisation a/c	5,700
		By Sadaf's Loan	8,000

		By Sadaf's Capital a/c	17,400
		By Robina's Capital	8,700
	40,400		40,400

Problem No. 5**Realisation Account**

To Sundry asset	90,000	By Creditors	30,000
To Cash a/c	80,000	By Cash a/c	100,000
X Capital	6,000		
Y Capital	4,000		
	10,000		
	1,00,000		1,00,000

Capital Accounts

Particulars	P	Q	R	Particulars	P	Q	R
To Realisation (loss)	18,000	6,000	12,000	By Balnace	30,000	15,000	3,000
To Q	4,667	2,333	--	By Reserve			
To Bank	10,333	7,667	--	(1/2, 1/6, 1/8)	3,000	1,000	2,000
				By P 2/3	--	--	4,667
				By Q 1/3	--	--	2,333
Total:	33,000	16,000	12,000	Total:	33,000	16,000	12,000

Problem No. 6**Realization Account**

	Rs.		Rs.
To Sundry Assets	96650	By Cash	69000
To Cash Creditors	5030	By Q's Capital A/c	22000
To Q's Capital	10000	By Creditors	5280
To Cash (Expenses)	11000	By Bank Loan	10000
		By P's Capital	9840
		By Q's Capital	6560
	77680		16400
			77680

Capital Account

	P	Q		P	Q
To Realization A/c		22000	By Balance b/d	60000	20000
To Realization A/c	9840	6560	By Reserve	3000	2000
To Cash A/c	53160	3440	By Bank Loan		10000
	63000	32000		63000	32000

Cash Account

	Rs.		Rs.
To Balance b/d	3630	By Realization A/c	15030
To Realization A/c	69000	By Realization (expenses)	1100
		By P's Capital	53160
		By Q's Capital	3440
	72630		72630

Problem No. 7

Realization Account

	Rs.		Rs.
To Sundry Assets	55000	By Sundry creditors	17000
To Cash (liabilities paid)	19300	By provision for Sun. Cre.	500
To Cash (Expenses)	500	By Loss A	2400
		By Loss B	1600
	72800		72800

Capital Account

	X	Y		X	Y
To Realization loss	2400	1600	By Balance b/d	20000	200000
To Realization A/c	2500	2500			
To Cash A/c	15100	15900			
	20000	20000		20000	20000

Cash Account

	Rs.		Rs.
To Balance b/d	2500	By Sundry Creditors	15800
To Realization A/c	46300	By Royalties	1500
		By Realization A/c (Exp.)	500
		By X's Capital A/c	15100
		By Y's Capital A/c	15900
	48800		48800

Problem No. 8**Journal**

Date	Particulars	Rs.	Rs.
2005 June 30	Realisation a/c To Sundry Assets: Investments Debtors Stock Furniture Machinery Assets transferred to Realisation account	21,940	
June 30	Liabilities Creditors Bills Payable To Resalisation a/c Liabilities transferred to Realisation account	3,600 1,500	5,100
" "	Bank A/c To Realisation a/c. Sales Proceeds of Assets.	16,500	16,500
" "	Rehman's Capital a/c The Realisation a/c Investment taken over by Rahim.	5,000	5,000
" "	Realisation a/c To Bank a/c Liabilities discharged	4,950	4,950

"	Realization a/c	490	
	To Bank a/c		490
"	Realisation expenses.		
	Rahim's Capital a/c	390	
	Rehman's Capital a/c	195	
	Rashid's Capital a/c	195	
	To Realisation a/c		780
	Loss on Realisation debited to Capital a/cs.		
"	Rehman's Loan a/c	2,000	
	To Bank a/c		2,000
	Loan paid off.		
"	General Reserve a/c	1,500	
	To Rahim's Capital a/c		750
	To Rehman's Capital a/c		375
	To Rashid's Capital a/c		275
	Reserve credited to Capital a/cs.		
June 30	Bank a/c	820	
	To Rehman's Capital a/c		
	Cash brought in		
	Rahim's Capital a/c	8,360	
	Rashid's Capital a/c	4,180	
	To Bank a/c		12,540
	Payment in final settlement.		

Realization Account

2005		Rs.	2005		Rs.
June		21,940	June		5,100
30	To Sundry Assets		30	By Liabilities a/c	
	To Bank a/c (Exps.)	490		(Crs. and B/P)	
	To Bank a/c	4,950		By Bank a/c	16,500
				By Rehman's Capital a/c	5,000
				By Rahim's Capital a/c	390
				By Rehman's Capital a/c	195
				By Rashid's Capital a/c	195
	Total:	27,380		Total:	27,380

Bank Account

Date	Particulars	Rs.	Date	Particulars	Rs.
2005			2005		
June 30	To Bal. B/d	2,660	June 30	By Realisation a/c	4,950
	To Realisation a/c	16,500		By Realisation a/c	490
	To Rehman	820		To Rehman Loan a/c	2,000
				To Rahim	8,360
				To Rashid	4,180
	Total:	19,980		Total:	19,980

Capital Accounts

Particulars	Rahim	Rehman	Rashid	Particulars	Rahim	Rehman	Rashid
To Realisation a/c	--	5,000	--	By Balance b/d	8,000	4,000	4,000
To Realisation (loss)	390	195	195	By General Reserve	750	375	375
To Balance c/d	8,360	--	4,180	By Balance a/c	--	820	--
Total:	8,750	5,195	4,375	Total:	8,750	5,195	4,375

Problem No. 9

Realisation Account

	Rs.		Rs.
To Sundry Assets	1,57,000	By Cash (Sale Proceeds)	1,12,000
To Cash (Expenses)	1,200	By Loss	
To Creditors (Damages)	15,000	A	30,600
		B	20,400
		C	10,200
Total:	1,73,200	Total:	1,73,200

Capital Accounts

Particulars	A	B	C	Particulars	A	B	C
To Realisation loss	30,600	20,400	10,200	By Balance b/d	60,000	40,000	10,000
To Cash A/c	29,400	19,600	--	By Cash A/c	--	--	200
Total:	60,000	40,000	10,200	Total:	60,000	40,000	10,200

Cash Account

Particulars	Rs.	Particulars	Rs.
To Balance b/d	3,000	By Realisation A/c (Exp.)	1,200
To Realisation A/c	1,12,000	By Realisation A/c (Liabilities)	55,000
To Capital A/c	200	By A's Capital A/c	29,400
		By B's Capital A/c	19,600
		By A's Loan A/c	10,000
Total:	1,15,200	Total:	1,15,200

Problem No. 10

Journal Entries

Date	Particulars	L.F	Debit Rs.	Credit Rs.
	Realization Account		11,212	
	To Investment			1,010
	To Sundry Debtors			2,800
	To Stock			1,910
	To Machinery			1,000
	To Building			4,000
	Transfer of the assts to realized a/c			
	Sundry Creditors		1,460	
	Bills Payable		2,540	
	Provisions for bad debts		150	
	To Realisation a/c			4,150
	Transfer of the liabilities to realization account			
	Cash a/c		5,062	
	To Realisation a/c			5,062
	Cash received from the sale of assets			
	A's Capital a/c		3,500	
	B's Capital a/c		800	
	To Realisation a/c			4,300
	Building took over by a and Investment by B			
	B's Loan a/c		2,000	
	To Cash a/c			2,000
	B's Loan Paid			
	Realization a/c		2,000	
	To Cash a/c			2,000
	B's Loan paid			
	Realization a/ To Cash a/c		4,000	4,000
	Liabilities paid			

A's Capital a/c	850	
B's Capital a/c	510	
C's Capital a/c	340	
To Realisation a/c		
Loss on realisation transferred to the Partners Capital Accounts		1700
B's Capital a/c	263	
C's Capital a/c	747	
To Cash a/c		1,010
Capital paid off		
Cash a/c	1,730	
To A's Capital a/c		1,730
Cash brought by A		

Realization Account

	Rs.		Rs.
To Sundry Assets:		By Sundry Creditors	1,460
Investments	1,000	By Bills Payable	2,540
Debtors	2,800	By Provision for bad debts	150
Stock	1,912	By Cash a/c	5,062
Machinery	1,500	By A's Capital a/c	3,500
Building	4,000	By B's Capital a/c	800
To Cash a/c	4,000	By A's Capital a/c	850
		By B's Capital	510
		By C's Capital	340
	15,212		1,700
			15,212

Capital Accounts

	A	B	C		A	B	C
To Realisation a/c	850	510	340	By Balance b/d	2,500	1,500	1,000
To Realisation a/c	3,500	800	--	By Current a/c	120	73	87
To Cash a/c	--	263	747	By Cash a/c	1,730	--	--
	4,350	1,573	1,087		4,350	1,573	1,087

Problem No. 11**Realization Account**

Particulars	Rs.	Particulars	Rs.
To Sundry Assets	5,620	By Cash A/c	4,844
To Cash Creditors paid	3,875	By Sundry Creditors	3,875
To Cash Expenses	52	By Loss:	
		A	414
		B	276
		C	138
Total:	9,547	Total:	9,547

Capital Accounts

Particulars	A	B	C	Particulars	A	B	C
To Balance	--	--	159	By Balance b/d	1,520	1,120	--
To Realisation Loss	414	276	138	By Cash A/c	414	276	--
To C's Cap.	171	126	--	By A's Capital	--	--	171
To Cash a/c	1,349	994	--	By B's Capital	--	--	126
Total:	1,934	1,396	297	Total:	1,934	1,396	297

Cash Account

Particulars	Rs.	Particulars	Rs.
To Balance b/c	986	By Realization a/c Expenses	52
To Realization a/c	4,844	By A's Loan	250
To A's Capital	414	By Realization a/c	
To B's Capital	276	Creditors paid	3,875
		By A's Capital	1,349
		By B's Capital	994
Total:	6,520	Total:	6,520

Problem No. 12**Capital Accounts**

Particulars	X	Y	Z	Particulars	X	Y	Z
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
To Balance	--	--	6,000	By Balance b/d	18,000	12,000	--
To Loss on Realization	3,000	3,000	3,000	By Cash a/c	3,000	3,000	--
To Z's Capital	15,400	3,600	--	By X's Capital	--	--	5,400
To Cash a/c	12,600	8,400	--	By Y's Capital	--	--	3,600
Total:	21,000	15,000	9,000	Total:	21,000	15,000	9,000

Problem No. 13**Capital Accounts**

	Saleem	Karim	Rasheed		Saleem	Karim	Rasheed
To balance b/d	----	----	20,000	By balance b/d	30,000	10,000	-----
To Rasheed's Capital a/c	9,000	3,000		By realisation	6,000	6,000	6,000
To cash a/c	13,000	13,000		By Cash a/c			2,000
				By Saleem Capital a/c			9,000
				By Karim Capital a/c			3,000
	36,000	16,000	20,000		36,000	16,000	20,000

Cash Account

Particular	Rs.	Particular	Rs.
To Balance b/d	60,000	By Realisation a/c	22,000
To Rasheed's Capital a/c	2,000	By Saleem's Capital a/c	27,000
		By Karim's Capital a/c	13,000
	62,000		62,000

Problem No. 14**Realization Account**

To S. Assets	61000	By Creditors	30000
" Cash (Creditor)	30000	" Cash A/c	34500
" Cash (Expenses)	3500	" X's Capital	10000
		" Y's Capital	10000
		" Z's Capital	<u>10000</u>
	94500		30000
			<u>94500</u>

Where Capital are Fixed

	X	Y	Z		X	Y	Z
To Balance b/d	--	--	10000	By Balance b/d	20000	10000	--
" Realization a/c	10000	10000	10000	" Reserve Fund	5000	5000	5000
" Z's Capital in				" Cash	--	--	3000
Rating 20-10	8000	4000	--	" X's Capital	--	--	8000
" Cash	70000	1000	--	" Y's Capital	--	--	4000
	25000	15000	20000		25000	15000	20000

Before the decision Garner Vs. Murry**A's Capital Account**

To Realisation (Loss)	50000	By Balance b/d	250000
" C's Capital A/c	65000		
" Cash A/c	135000		
	250000		250000

B's Capital Account

To Realisation (Loss)	50000	By Balance b/d	150000
" C's Capital A/c	65000		
" Cash A/c	35000		
	150000		150000

C's Capital Account

To Balance b/d	80000	By A's Capital A/c	65000
To Realisation (Loss)	50000	" B's Capital A/c	65000
		(Profit sharing ratio)	
	130000		130000

Cash Account

To Balance b/d	50000	By Realization A/c	300000
" Cash A/c	450000	" Realization A/c	30000
		" A's Capital	135000
		" B's Capital	35000
	500000		500000

Cash Account

To Balance c/d	4000	By Realisation A/c	30000
" Realization A/c	34500	" Realization A/c	3500
" Z's Capital A/c	3000	" X's Capital	7000
		" Y's Capital	1000
	41500		41500

Where Capital are Fixed

	X	Y	Z		X	Y	Z
To Balance b/d	--	--	10000	By Balance b/d	20000	10000	--
" Realization a/c	10000	10000	10000	" Reserve Fund	5000	5000	5000
" Z's Capital in				" Cash	--	--	3000
Rating 20-10	8000	4000	--	" X's Capital	--	--	8000
" Cash	70000	1000	--	" Y's Capital	--	--	4000
	25000	15000	20000		25000	15000	20000

Cash Account

To Balance c/d	4000	By Realisation A/c	30000
" Realization A/c	34500	" Realization A/c	3500
" Z's Capital A/c	3000	" X's Capital	7000
		" Y's Capital	1000
	41500		41500

Problem No. 15**Realization Account**

To Sundry Assets	570000	By S. Creditors	300000
" Cash A/c (Creditors)	300000	" Cash A/c	450000
" Cash A/c (Expenses)	30000	" A's Capital 50000	
		" B's Capital 50000	
		" C's Capital <u>50000</u>	150000
	900000		900000

After the decision Garner Vs. Murry**A's Capital Account**

To Realisation (Loss)	50000	By Balance b/d	250000
" C's Capital A/c	81250	" Cash A/c	50000
" Cash A/c	168750		
	300000		300000

B's Capital Account

To Realisation (Loss)	50000	By Balance b/d	150000
" C's Capital A/c	98750	" Cash A/c	50000
" Cash A/c	101250		
	200000		200000

C's Capital Account

To Balance b/d	80000	By A's Capital A/c	81250
To Realisation (Loss)	50000	" B's Capital A/c	48750
	130000		130000

Cash Account

To Balance c/d	50000	By Realisation A/c	300000
" Realization A/c	450000	" Realization A/c	30000
" A's Capital A/c	50000	" A's Capital	168750
" B's Capital A/c	50000	" B's Capital	101250
	600000		600000

Problem No. 16**Realisation Account**

	Rs.		Rs.
To Sundry Assets	18,500	By Cash a/c	6,000
To Cash Account	100	Dawood Capital	7,875
		Mansoor Capital	4,725
	18,600		12,600
			18,600

Cash Account

	Rs.		Rs.
To Balance b/d	500	By Realisation a/c	100
To Realisation a/c	6,000	By Sundry Creditors	6,900
To Dawood	500		
	7,000		7,000

Capital Account

	Dawood Rs.	Mansoor Rs.		Dawood Rs.	Mansoor Rs.
To Realisation a/c	7,875	4,725	By Balance b/d	7,500	1,500
To Unpaid amount	105	--	By Cash	500	--
			By Profit & Loss a/c	--	3,225
	8,000	4,725		8,000	4,725

Creditors Account

	Rs.		Rs.
To Cash a/c	6,900	By Balance b/d	10,000
To P & Loss a/c	3,100		
	10,000		10,000

Profit & Loss Account

	Rs.		Rs.
To Mansoor's Capital	3,225	By Unpaid creditors	3,100
		By Dawood's Unpaid amount	125
	3,225		3,225

Problem No. 17**Realization Account**

	Rs.		Rs.
To Sundry Asset		By Cash a/c	
Stock	24,000	Stock	15,000
Debtors	20,000	Debtors	16,000
Furniture	3,000	Furniture	1,000
	47,000		32,000
To Realisation a/c (Expenses)	3,000	By Loss transferred to	
		A	6,000
		B	6,000
		C	6,000
			18,000
	50,000		50,000

Sundry Creditors Account

	Rs.		Rs.
To Cash	31,500	By Balance b/d	40,000
To Profit and Loss a/c balance transferred	8,500		
	40,000		40,000

Cash Account

	Rs.		Rs.
To Balance b/d	1,000	By Realisation a/c (Expenses)	3,000
To Realisation a/c assets realized	32,000	By Sundry Creditors (available cash paid to them)	31,500
To A's Capital a/c amount received	1,500		
	34,000		34,000

Capitals Accounts

	A.	B	C		A	B	C
To Balance b/d	--	--	10,000	By Balance b/d	5,000	3,000	--
To Loss on realisation	6,000	6,000	5,000	By A's Loan a/c	10,000	--	--
To P & L a/c transfer	10,500	--	--	Cash	1,500	--	--
	16,500	6,000	16,000	By P & L a/c transfer	--	3,000	16,000
					16,500	6,000	16,000