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Math : Partnership

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IMPORTANT FACTS

I. Partnership: When two or more than two persons run a business jointly, they are called partners and the deal is known as partnership.

II. Ratio of Division of Gains:

(i) **Simple Partnership:** A simple partnership is the one in which the capitals of all the partners are invested for the same time.

In this partnership, the gain or loss is distributed among the partners in the ratio of their investments. Suppose A and B invest ₹ x and ₹ y respectively for a year in a business, then at the end of the year:
(A's share of profit) : (B's share of profit) = $x : y$.

(ii) **Compound Partnership:** A compound partnership is the one in which the capitals of the partners are invested for different time periods.

In this partnership, the equivalent capitals are calculated for a unit of time by taking (capital $\times$ number of units of time). Now, gain or loss is divided in the ratio of these capitals.

Suppose A invests ₹ x for p months and B invests ₹ y for q months, then
(A's share of profit) : (B's share of profit) = $xp : yq$.

III. Working and Sleeping Partners: A partner who manages the business is known as a working partner and the one who simply invests the money is a sleeping partner.

Q.1)

A, B and C started a business by investing ₹ 120000, ₹ 135000 and ₹ 150000 respectively. Find the share of each, out of an annual profit of ₹ 56700.

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Q.2)

A, B & C started a business with Rupees 5,000, Rupees 10,000 & Rupees 15,000 respectively. After one year B left the business. If at the end of two years their total profit was Rupees 12,000. Find B's share in it.

Q. 3)

A & B rented a farm for Rupees 1,690. A grazes 700 cows there for 8 months, then how many cows does B graze for 11 months, so that he has to pay Rupees 990 as rent ?

Q.4)

Mohan, Umesh and Shankar together rent a car for Rupees 26,000. If they use the car for 24, 36 and 44 hours respectively, how much should Umesh pay?

Q.5)

X & Y started a business together. They divided the profit earned in the end in the ratio of 2 : 3. If X invested Rupees 9,000 then how much money did Y invest?

Q.6)

A, B and C start a business each investing ₹ 20000. After 5 months A withdrew ₹ 5000, B withdrew ₹ 4000 and C invests ₹ 6000 more. At the end of the year, a total profit of ₹ 69900 was recorded. Find the share of each.

(SNAP, 2005)

Q.7)

A, B and C enter into partnership. A invests 3 times as much as B invests and B invests two-thirds of what C invests. At the end of the year, the profit earned is ₹ 6600. What is the share of B?

Q.8)

A, B and C enter into a partnership with capitals in the ratio $\frac{7}{2} : \frac{4}{3} : \frac{6}{5}$. After 4 months A increases his share of capital by 50%. If at the end of the year the total profit earned is ₹ 2430, find the share of each in the profit.

Q.9)

A, B and C enter into partnership with capitals of ₹ 25000, ₹ 30000 and ₹ 15000 respectively. A is the working partner and he gets 30% of the profit for managing the business. The balance profit is distributed in proportion to the capital investment. At the year-end, A gets ₹ 200 more than B and C together. Find the total profit and the share of each.

Q. 10)

Four milkmen rented a pasture. A grazed 24 cows for 3 months; B 10 cows for 5 months; C 35 cows for 4 months and D 21 cows for 3 months. If A's share of rent is ₹ 720, find the total rent of the field.

Q.11)

A invested ₹ 76000 in a business. After few months, B joined him with ₹ 57000. At the end of the year, the total profit was divided between them in the ratio 2 : 1. After how many months did B join?

Q.12)

The ratio of investments of two partners A and B is 11 : 12 and the ratio of their profits is 2 : 3. If A invested the money for 8 months, then for how much time B invested his money? (S.S.C., 2008)

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Q.13)

A, B and C are partners in a business. A, whose money has been used for 4 months, claims $\frac{1}{8}$ of the profit. B, whose money has been used for 6 months, claims $\frac{1}{3}$ of the profit. C had invested ₹ 1560 for 8 months. How much money did A and B contribute?

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