

$$\textcircled{7} \text{ S.P. of first buffalo} = \text{Rs } 20000$$

$$\text{gain \%} = 5$$

$$\text{C.P. of first buffalo} = \frac{100}{100 + \text{gr.}} \times \text{SP}$$

$$= \frac{100}{100 + 5} \times 20000$$

$$= \frac{100}{105} \times \overset{4000}{\cancel{20000}}$$

$$= \text{Rs } \frac{400000}{21}$$

$$\text{S.P. of second buffalo} = \text{Rs } 20000$$

$$\text{loss \%} = 10$$

$$\text{C.P. of second buffalo} = \frac{100}{100 - \text{L.}} \times \text{SP}$$

$$= \frac{100}{100 - 10} \times 20000$$

$$= \frac{100}{90} \times \cancel{20000}$$

$$= \text{Rs } \frac{200000}{9}$$

$$\text{total SP} = 20000 + 20000$$

$$= \text{Rs } 40000$$