

# Jim's Lawn Care ... One More Time

## ASSETS (1)

### Cash (11)

Debit	Credit
+	-

### Accounts Receivable (12)

Debit	Credit
+	-

### Supplies (13)

Debit	Credit
+	-

### Equipment (14)

Debit	Credit
+	-

## LIABILITIES (2)

### Accounts Payable (21)

Debit	Credit
-	+

Don't forget to  
complete the  
**Trial Balance**  
on the next page

## OWNER'S EQUITY (3)

### Capital (31)

(Investments)

Debit	Credit
-	+

### Drawing (32)

(Withdrawals)

Debit	Credit
+	-

## REVENUES (4)

### Fees Earned (41)

Debit	Credit
-	+

## EXPENSES (5)

### Advertising Expense (51)

Debit	Credit
+	-

### Supplies Expense (52)

Debit	Credit
+	-

### Wages Expense (53)

Debit	Credit
+	-

Note: The shading indicates the "normal balance" side of the T-Accounts.

Account Name	Debit	Credit
<b>TOTAL</b>		