

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
TOTAL		