

MANUAL BOOKKEEPING OPTIONS

Below is a sample ledger that could be set up in a notebook or as a spreadsheet.

Month of April 2013		GST			Income		Expenses							
Date	Description	Total	GST Collected	GST Paid	Subtotal	Retail Sales	Consulting Services	Inventory Purchased	Advertising	Rent Fees	Office Supplies	Professional Fees	Post	Travel/Meals/Entertainment
1	Weekly Sales	1375.00	75.00		1300.00	1300.00								
1	Building Rent	-600.00		-60.00	-600.00									600.00
1	Office Rent	-12.50		0.00	-12.50					12.50				
2	Weekly Sales	-89.45		-8.45	-89.00				89.00					
8	Office Merchandise	-17.64		-0.64	-16.00									16.00
	Consulting Services	650.00	32.50		650.00		650.00							
8	Weekly Sales	2026.00	96.00		1930.00	1930.00								
12	Supplies	-46.30		-2.30	-46.00						46.00			
15	Weekly Sales	1000.00	48.00		950.00	950.00								
15	Store Stock Purchased	-1963.75		-86.75	-1775.00			1775.00						
17	Legal Fees	-525.00		-25.00	-500.00							500.00		
18	Canadian Tire	-73.45		-3.45	-69.00									69.00
22	Weekly Sales	2415.00	125.00		2300.00	2300.00								
27	Consulting Services	446.25	21.25		425.00		425.00							
27	Accounting Fees	-800.00		-40.00	-800.00							800.00		
29	Weekly Sales	2750.00	130.00		2600.00	2600.00								
	TOTALS	6769.64	317.75	-134.75	6499.70	9280.00	1025.00	1775.00	89.00	12.50	46.00	1300.00	600.00	65.00

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