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1 Introduction to Ledger

1.1 Fat-free Accounting

Ledger is an accounting tool with the moxie to exist. It provides no bells or whistles, and returns the user to the days before user interfaces were even a twinkling in their father’s CRT.

What it does offer is a double-entry accounting journal with all the flexibility and muscle of its modern day cousins, without any of the fat. Think of it as the Bran Muffin of accounting tools.

To use it, you need to start keeping a journal. This is the basis of all accounting, and if you haven’t started yet, now is the time to learn. The little booklet that comes with your checkbook is a journal, so we’ll describe double-entry accounting in terms of that.

A checkbook journal records debits (subtractions, or withdrawals) and credits (additions, or deposits) with reference to a single account: the checking account. Where the money comes from, and where it goes to, are described in the payee field, where you write the person or company’s name. The ultimate aim of keeping a checkbook journal is to know how much money is available to spend. That’s really the aim of all journals.

What computers add is the ability to walk through these postings, and tell you things about your spending habits; to let you devise budgets and get control over your spending; to squirrel away money into virtual savings account without having to physically move money around; etc. As you keep your journal, you are recording information about your life and habits, and sometimes that information can start telling you things you aren’t aware of. Such is the aim of all good accounting tools.

The next step up from a checkbook journal, is a journal that keeps track of all your accounts, not just checking. In such a journal, you record not only who gets paid—in the case of a debit—but where the money came from. In a checkbook journal, it’s assumed that all the money comes from your checking account. But in a general journal, you write postings in two lines: the source account and target account. There must always be a debit from at least one account for every credit made to another account. This is what is meant by “double-entry” accounting: the journal must always balance to zero, with an equal number of debits and credits.

For example, let's say you have a checking account and a brokerage account, and you can write checks from both of them. Rather than keep two checkbooks, you decide to use one journal for both. In this general journal you need to record a payment to Pacific Bell for your monthly phone bill, and a transfer (via check) from your brokerage account to your checking account. The Pacific Bell bill is $23.00, let’s say, and you want to pay it from your checking account. In the general journal you need to say where the money came from, in addition to where it’s going to. These transactions might look like this:

<table>
<thead>
<tr>
<th>Date</th>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/29</td>
<td>Pacific Bell</td>
<td>$23.00</td>
<td>$23.00</td>
</tr>
<tr>
<td></td>
<td>Checking</td>
<td>$-23.00</td>
<td>0</td>
</tr>
<tr>
<td>9/30</td>
<td>Checking</td>
<td>$100.00</td>
<td>$100.00</td>
</tr>
<tr>
<td></td>
<td>(123) Brokerage</td>
<td>$-100.00</td>
<td>0</td>
</tr>
</tbody>
</table>

The posting must balance to $0: $23 went to Pacific Bell, $23 came from Checking. The next entry shows check number 123 written against your brokerage account, transferring
money to your checking account. There is nothing left over to be accounted for, since the money has simply moved from one account to another in both cases. This is the basis of double-entry accounting: money never pops in or out of existence; it is always a posting from one account to another.

Keeping a general journal is the same as keeping two separate journals: one for Pacific Bell and one for Checking. In that case, each time a payment is written into one, you write a corresponding withdrawal into the other. This makes it easier to write in a “running balance”, since you don’t have to look back at the last time the account was referenced—but it also means having a lot of journal books, if you deal with multiple accounts.

Here is a good place for an aside on the use of the word “account”. Most private people consider an account to be something that holds money at an institution for them. Ledger uses a more general definition of the word. An account is anywhere money can go. Other finance programs use “categories”, Ledger uses accounts. So, for example, if you buy some groceries at Trader Joe’s, then more groceries at Whole Food Market, you might assign the transactions like this

2011/03/15 Trader Joe’s
Expenses:Groceries $100.00
Assets:Checking

2011/03/15 Whole Food Market
Expenses:Groceries $75.00
Assets:Checking

In both cases the money goes to the ‘Groceries’ account, even though the payees were different. You can set up your accounts in any way you choose.

Enter the beauty of computerized accounting. The purpose of the Ledger program is to make general journal accounting simple, by keeping track of the balances for you. Your only job is to enter the postings. If an individual posting does not balance, Ledger displays an error and indicates the incorrect posting.1

In summary, there are two aspects of Ledger use: updating the journal data file, and using the Ledger tool to view the summarized result of your transactions.

And just for the sake of example—as a starting point for those who want to dive in head-first—here are the journal transactions from above, formatted as the Ledger program wishes to see them:

2004/09/29 Pacific Bell
Expenses:Pacific Bell $23.00
Assets:Checking

The account balances and registers in this file, if saved as ledger.dat, could be reported using:

$ ledger -f ledger.dat balance

$ ledger -f ledger.dat register checking

1 In some special cases, it automatically balances this transaction for you.
And even:

```bash
$ ledger -f ledger.dat register Bell
04-Sep-29 Pacific Bell Expenses:Pacific Bell $23.00 $23.00
```

An important difference between Ledger and other finance packages is that Ledger will never alter your input file. You can create and edit that file in any way you prefer, but Ledger is only for analyzing the data, not for altering it.

### 1.2 Building the program

Ledger is written in ANSI C++, and should compile on any unix platform. The easiest way to build and install ledger is to use the prepared acprep script, that does a lot of the footwork:

```bash
# to install missing dependencies
./acprep dependencies
# building ledger
./acprep update
# to run the actual installation
make install
```

See the `help` subcommand to 'acprep', which explains some of its many options. You can run `make check` to confirm the result, and `make install` to install. If these instructions do not work for you, you can check the ‘INSTALL.md’ in the source directory for more up to date build instructions.

### 1.3 Getting help

Ledger has a complete online help system based on GNU Info. This manual can be searched directly from the command-line using `info ledger`, which will bring up this entire manual in your TTY. Alternatively, the shorter man page can be accessed from the command-line either via `man ledger` or `ledger --help`.

If you need help on how to use Ledger, or run into problems, you can join the Ledger mailing list at http://groups.google.com/group/ledger-cli.

You can also find help in the `#ledger` channel on the IRC server `irc.freenode.net`.

### 1.4 Third-Party Ledger Tutorials

There are plenty of people using Ledger for accounting applications. Some have documented how they use Ledger’s features to solve their accounting problems.

One such tutorial, specifically designed for non-profit charities that seek to use Ledger, can be found at https://k.sfconservancy.org/NPO-Accounting/npo-ledger-cli (with a copy on GitHub also available at https://github.com/conservancy/npo-ledger-cli/). If you’re looking for information about how to use Ledger’s tagging system to handle invoicing, track expenses by program targets, and other such concepts, you might find the tutorial useful. (Some of the auditor reporting scripts that relate to the aforementioned Ledger setup can be found `contrib/non-profit-audit-reports/` in Ledger’s own source repository.)
2 Ledger Tutorial

2.1 Start a Journal File

A journal is a record of your financial transactions and will be central to using Ledger. For now we just want to get a taste of what Ledger can do. An example journal is included with the source code distribution, called drewr3.dat (see Appendix A [Example Journal File], page 126). Copy it someplace convenient and open up a terminal window in that directory.

If you would rather start with your own journal right away please see Chapter 4 [Keeping a Journal], page 17.

2.2 Run a Few Reports

Please note that as a command-line program, Ledger is controlled from your shell. There are several different command shells that all behave slightly differently with respect to some special characters. In particular, the “bash” shell will interpret ‘$’ signs differently than ledger and they must be escaped to reach the actual program. Another example is “zsh”, which will interpret ‘^’ differently than ledger expects. In all cases that follow you should take that into account when entering the command-line arguments as given. There are too many variations between shells to give concrete examples for each.

2.2.1 Balance Report

To find the balances of all of your accounts, run this command:

```
$ ledger -f drewr3.dat balance
```

Ledger will generate:

```
$ -3,804.00  Assets
$ 1,396.00   Checking
 $  30.00    Business
$ -5,200.00  Savings
$ -1,000.00  Equity:Opening Balances
$  6,654.00  Expenses
 $  5,500.00  Auto
 $  20.00    Books
 $  300.00   Escrow
 $  334.00   Food:Groceries
 $  500.00   Interest:Mortgage
$ -2,030.00  Income
$ -2,000.00  Salary
 $ -30.00    Sales
 $ -63.60    Liabilities
 $ -20.00   MasterCard
 $  200.00  Mortgage:Principal
$ -243.60   Tithe

--------------------

$ -243.60
```

Showing you the balance of all accounts. Options and search terms can pare this down to show only the accounts you want.

A more useful report is to show only your Assets and Liabilities:

```
$ ledger -f drewr3.dat balance Assets Liabilities
```

```
$ -3,804.00  Assets
```

$ 1,396.00 Checking
$ 30.00 Business
$ -5,200.00 Savings
$ -63.60 Liabilities
$ -20.00 MasterCard
$ 200.00 Mortgage:Principal
$ -243.60 Tithe

$ -3,867.60

2.2.2 Register Report
To show all transactions and a running total:

$ ledger -f drewr3.dat register

Ledger will generate:

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-Dec-01</td>
<td>Checking balance</td>
<td>Assets:Checking $ 1,000.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Equit:Opening Balances</td>
<td>$ -1,000.00</td>
<td>0</td>
</tr>
<tr>
<td>10-Dec-20</td>
<td>Organic Co-op</td>
<td>Expense:Food:Groceries $ 37.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 75.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 112.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 150.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 187.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 225.00</td>
</tr>
<tr>
<td></td>
<td>Assets:Checking</td>
<td>$ -225.00</td>
<td>0</td>
</tr>
<tr>
<td>10-Dec-28</td>
<td>Acme Mortgage</td>
<td>Lia:Mortgage:Principal $ 200.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Expe:Interest:Mortgage</td>
<td>$ 500.00</td>
<td>$ 700.00</td>
</tr>
<tr>
<td></td>
<td>Expenses:Escrow</td>
<td>$ 300.00</td>
<td>$ 1,000.00</td>
</tr>
<tr>
<td></td>
<td>Assets:Checking</td>
<td>$ -1,000.00</td>
<td>0</td>
</tr>
<tr>
<td>11-Jan-02</td>
<td>Grocery Store</td>
<td>Expense:Food:Groceries $ 65.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 65.00</td>
<td>0</td>
</tr>
<tr>
<td>11-Jan-05</td>
<td>Employer</td>
<td>Assets:Checking $ 2,000.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 2,000.00</td>
<td>0</td>
</tr>
<tr>
<td>11-Jan-14</td>
<td>Bank</td>
<td>Income:Salary $ -2,000.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ -2,000.00</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>(Liabilities:Tithe)</td>
<td>$ -240.00</td>
<td>$ -240.00</td>
</tr>
<tr>
<td>11-Jan-19</td>
<td>Grocery Store</td>
<td>Assets:Savings $ 300.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 300.00</td>
<td>0</td>
</tr>
<tr>
<td>11-Jan-25</td>
<td>Bank</td>
<td>Assets:Checking $ 5,500.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 5,500.00</td>
<td>$ 2,560.00</td>
</tr>
<tr>
<td>11-Jan-25</td>
<td>Tom’s Used Cars</td>
<td>Assets:Savings $ 5,500.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 5,500.00</td>
<td>$ -240.00</td>
</tr>
<tr>
<td>11-Jan-27</td>
<td>Book Store</td>
<td>Assets:Checking $ -5,500.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ -5,500.00</td>
<td>$ -240.00</td>
</tr>
<tr>
<td>11-Dec-01</td>
<td>Sale</td>
<td>Expenses:Books $ 20.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 20.00</td>
<td>$ -220.00</td>
</tr>
<tr>
<td></td>
<td>Liabilities:MasterCard</td>
<td>$ -20.00</td>
<td>$ -240.00</td>
</tr>
<tr>
<td></td>
<td>Asse:Checking:Business</td>
<td>$ 30.00</td>
<td>$ -210.00</td>
</tr>
<tr>
<td>11-Jan-02</td>
<td>Grocery Store</td>
<td>Expenses:Food:Groceries $ 37.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 75.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 112.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 150.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 187.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 225.00</td>
</tr>
</tbody>
</table>

To limit this to a more useful subset, simply add the accounts you are interested in seeing transactions for:

$ ledger -f drewr3.dat register Groceries

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-Dec-20</td>
<td>Organic Co-op</td>
<td>Expense:Food:Groceries $ 37.50</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 75.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 112.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 150.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 187.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 37.50</td>
<td>$ 225.00</td>
</tr>
<tr>
<td>11-Jan-02</td>
<td>Grocery Store</td>
<td>Expense:Food:Groceries $ 65.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$ 65.00</td>
<td>$ 290.00</td>
</tr>
</tbody>
</table>
11-Jan-19 Grocery Store Expense:Food:Groceries $ 44.00 $ 334.00
Which matches the balance reported for the ‘Groceries’ account:
$ ledger -f drewr3.dat balance Groceries
$ 334.00 Expenses:Food:Groceries
If you would like to find transaction to only a certain payee use ‘payee’ or ‘@’:
$ ledger -f drewr3.dat register payee "Organic"
10-Dec-20 Organic Co-op Expense:Food:Groceries $ 37.50 $ 37.50
Expense:Food:Groceries $ 37.50 $ 75.00
Expense:Food:Groceries $ 37.50 $ 112.50
Expense:Food:Groceries $ 37.50 $ 150.00
Expense:Food:Groceries $ 37.50 $ 187.50
Expense:Food:Groceries $ 37.50 $ 225.00
Assets:Checking $ -225.00 0

2.2.3 Cleared Report
A very useful report is to show what your obligations are versus what expenditures have actually been recorded. It can take several days for a check to clear, but you should treat it as money spent. The cleared report shows just that (note that the cleared report will not format correctly for accounts that contain multiple commodities):
$ ledger -f drewr3.dat cleared
$ -3,804.00 $ 775.00 Assets
$ 1,396.00 $ 775.00 10-Dec-20 Checking
$ 30.00 0 Business
$ -5,200.00 0 Savings
$ -1,000.00 $ -1,000.00 10-Dec-01 Equity:Opening Balances
$ 6,654.00 $ 225.00 Expenses
$ 5,500.00 0 Auto
$ 20.00 0 Books
$ 300.00 0 Escrow
$ 334.00 $ 225.00 10-Dec-20 Food:Groceries
$ 500.00 0 Interest:Mortgage
$ -2,030.00 0 Income
$ -2,000.00 0 Salary
$ -30.00 0 Sales
$ -63.60 0 Liabilities
$ -20.00 0 MasterCard
$ 200.00 0 Mortgage:Principal
$ -243.60 0 Tithe

The first column shows the outstanding balance, the second column shows the “cleared” balance.

2.2.4 Using the Windows Command-Line
Using ledger under the windows command shell has one significant limitation. CMD.EXE is limited to standard ASCII characters and as such cannot display any currency symbols other than dollar signs ‘$’.
3 Principles of Accounting with Ledger

3.1 Accounting with Ledger
Accounting is simply tracking your money. It can range from nothing, and just waiting for automatic overdraft protection to kick in, or not, to a full-blown double-entry accounting system. Ledger accomplishes the latter. With ledger you can handle your personal finances or your business’s. Double-entry accounting scales.

3.2 Stating where money goes
Accountants will talk of “credits” and “debits”, but the meaning is often different from the layman’s understanding. To avoid confusion, Ledger uses only subtractions and additions, although the underlying intent is the same as standard accounting principles.

Recall that every posting will involve two or more accounts. Money is transferred from one or more accounts to one or more other accounts. To record the posting, an amount is subtracted from the source accounts, and added to the target accounts.

In order to write a Ledger transaction correctly, you must determine where the money comes from and where it goes to. For example, when you are paid a salary, you must add money to your bank account and also subtract it from an income account:

<table>
<thead>
<tr>
<th>Date</th>
<th>Source Accounts</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/29</td>
<td>My Employer</td>
<td>$500.00</td>
</tr>
<tr>
<td></td>
<td>Assets:Checking</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Income:Salary</td>
<td>$-500.00</td>
</tr>
</tbody>
</table>

Why is the Income a negative figure? When you look at the balance totals for your ledger, you may be surprised to see that Expenses are a positive figure, and Income is a negative figure. It may take some getting used to, but to properly use a general ledger you must think in terms of how money moves. Rather than Ledger “fixing” the minus signs, let’s understand why they are there.

When you earn money, the money has to come from somewhere. Let’s call that somewhere “society”. In order for society to give you an income, you must take money away (withdraw) from society in order to put it into (make a payment to) your bank. When you then spend that money, it leaves your bank account (a withdrawal) and goes back to society (a payment). This is why Income will appear negative—it reflects the money you have drawn from society—and why Expenses will be positive—it is the amount you’ve given back. These additions and subtractions will always cancel each other out in the end, because you don’t have the ability to create new money: it must always come from somewhere, and in the end must always leave. This is the beginning of economy, after which the explanation gets terribly difficult.

Based on that explanation, here’s another way to look at your balance report: every negative figure means that that account or person or place has less money now than when you started your ledger; and every positive figure means that that account or person or place has more money now than when you started your ledger. Make sense?

3.3 Assets and Liabilities
Assets are money that you have, and Liabilities are money that you owe. “Liabilities” is just a more inclusive name for Debts.
An Asset is typically increased by transferring money from an Income account, such as when you get paid. Here is a typical transaction:

2004/09/29 My Employer
   Assets:Checking $500.00
   Income:Salary

Money, here, comes from an Income account belonging to ‘My Employer’, and is transferred to your checking account. The money is now yours, which makes it an Asset.

Liabilities track money owed to others. This can happen when you borrow money to buy something, or if you owe someone money. Here is an example of increasing a MasterCard liability by spending money with it:

2004/09/30 Restaurant
   Expenses:Dining $25.00
   Liabilities:MasterCard

The Dining account balance now shows $25 spent on Dining, and a corresponding $25 owed on the MasterCard—and therefore shown as $-25.00. The MasterCard liability shows up as negative because it offsets the value of your assets.

The combined total of your Assets and Liabilities is your net worth. So to see your current net worth, use this command:

```
$ ledger balance ~assets ~liabilities
     $500.00 Assets:Checking
     $-25.00 Liabilities:MasterCard
-------------------
     $475.00
```

In a similar vein, your Income accounts show up negative, because they transfer money from an account in order to increase your assets. Your Expenses show up positive because that is where the money went to. The combined total of Income and Expenses is your cash flow. A positive cash flow means you are spending more than you make, since income is always a negative figure. To see your current cash flow, use this command:

```
$ ledger balance ~income ~expenses
     $25.00 Expenses:Dining
     $-500.00 Income:Salary
-------------------
     $-475.00
```

Another common question to ask of your expenses is: How much do I spend each month on X? Ledger provides a simple way of displaying monthly totals for any account. Here is an example that summarizes your monthly automobile expenses:

```
$ ledger -M register -f drewr3.dat expenses:auto
11-Jan-01 - 11-Jan-31 Expenses:Auto $ 5,500.00 $ 5,500.00
```

This assumes, of course, that you use account names like ‘Expenses:Auto:Gas’ and ‘Expenses:Auto:Repair’.

### 3.3.1 Tracking reimbursable expenses

Sometimes you will want to spend money on behalf of someone else, which will eventually get repaid. Since the money is still *yours*, it is really an asset. And since the expenditure was for someone else, you don’t want it contaminating your Expenses reports. You will need to keep an account for tracking reimbursements.
This is fairly easy to do in ledger. When spending the money, spend it to your Assets:Reimbursements, using a different account for each person or business that you spend money for. For example:

2004/09/29  Circuit City
Assets:Reimbursements:Company XYZ $100.00
Liabilities:MasterCard

This shows $100.00 spent on a MasterCard at Circuit City, with the expense was made on behalf of Company XYZ. Later, when Company XYZ pays the amount back, the money will transfer from that reimbursement account back to a regular asset account:

2004/09/29  Company XYZ
Assets:Checking $100.00
Assets:Reimbursements:Company XYZ

This deposits the money owed from Company XYZ into a checking account, presumably because they paid the amount back with a check.

But what to do if you run your own business, and you want to keep track of expenses made on your own behalf, while still tracking everything in a single ledger file? This is more complex, because you need to track two separate things: 1) The fact that the money should be reimbursed to you, and 2) What the expense account was, so that you can later determine where your company is spending its money.

This kind of posting is best handled with mirrored postings in two different files, one for your personal accounts, and one for your company accounts. But keeping them in one file involves the same kinds of postings, so those are what is shown here. First, the personal transaction, which shows the need for reimbursement:

2004/09/29  Circuit City
Assets:Reimbursements:Company XYZ $100.00
Liabilities:MasterCard

This is the same as above, except that you own Company XYZ, and are keeping track of its expenses in the same ledger file. This transaction should be immediately followed by an equivalent transaction, which shows the kind of expense, and also notes the fact that $100.00 is now payable to you:

2004/09/29  Circuit City
Company XYZ:Expenses:Computer:Software $100.00
Company XYZ:Accounts Payable:Your Name

This second transaction shows that Company XYZ has just spent $100.00 on software, and that this $100.00 came from Your Name, which must be paid back.

These two transactions can also be merged, to make things a little clearer. Note that all amounts must be specified now:

2004/09/29  Circuit City
Assets:Reimbursements:Company XYZ $100.00
Liabilities:MasterCard $-100.00
Company XYZ:Expenses:Computer:Software $100.00
Company XYZ:Accounts Payable:Your Name $-100.00

To “pay back” the reimbursement, just reverse the order of everything, except this time drawing the money from a company asset, paying it to accounts payable, and then drawing it again from the reimbursement account, and paying it to your personal asset account. It’s easier shown than said:

2004/10/15  Company XYZ
And now the reimbursements account is paid off, accounts payable is paid off, and $100.00 has been effectively transferred from the company’s checking account to your personal checking account. The money simply “waited”—in both ‘Assets:Reimbursements:Company XYZ’, and ‘Company XYZ:Accounts Payable:Your Name’—until such time as it could be paid off.

The value of tracking expenses from both sides like that is that you do not contaminate your personal expense report with expenses made on behalf of others, while at the same time making it possible to generate accurate reports of your company’s expenditures. It is more verbose than just paying for things with your personal assets, but it gives you a very accurate information trail.

The advantage to keep these doubled transactions together is that they always stay in sync. The advantage to keeping them apart is that it clarifies the transfer’s point of view. To keep the postings in separate files, just separate the two transactions that were joined above. For example, for both the expense and the pay-back shown above, the following four transactions would be created. Two in your personal ledger file:

```
2004/09/29 Circuit City
   Assets:Reimbursements:Company XYZ $100.00
   Liabilities:MasterCard $-100.00

2004/10/15 Company XYZ
   Assets:Checking $100.00
   Assets:Reimbursements:Company XYZ $-100.00
```

And two in your company ledger file:

```
apply account Company XYZ

2004/09/29 Circuit City
   Expenses:Computer:Software $100.00
   Accounts Payable:Your Name $-100.00

2004/10/15 Company XYZ
   Accounts Payable:Your Name $100.00
   Assets:Checking $-100.00
``` 

(Note: The apply account above means that all accounts mentioned in the file are children of that account. In this case it means that all activity in the file relates to Company XYZ).

After creating these transactions, you will always know that $100.00 was spent using your MasterCard on behalf of Company XYZ, and that Company XYZ spent the money on computer software and paid it back about two weeks later.

```
$ ledger balance --no-total
   $100.00  Assets:Checking
   $-100.00 Assets:Checking
   $100.00  Expenses:Computer:Software
   $-100.00 Liabilities:MasterCard
```
3.4 Commodities and Currencies

Ledger makes no assumptions about the commodities you use; it only requires that you specify a commodity. The commodity may be any non-numeric string that does not contain a period, comma, forward slash or at-sign. It may appear before or after the amount, although it is assumed that symbols appearing before the amount refer to currencies, while non-joined symbols appearing after the amount refer to commodities. Here are some valid currency and commodity specifiers:

- $20.00 ; currency: twenty US dollars
- 40 AAPL ; commodity: 40 shares of Apple stock
- 60 DM ; currency: 60 Deutsch Mark
- £50 ; currency: 50 British pounds
- 50 EUR ; currency: 50 Euros (or use appropriate symbol)

Ledger will examine the first use of any commodity to determine how that commodity should be printed on reports. It pays attention to whether the name of commodity was separated from the amount, whether it came before or after, the precision used in specifying the amount, whether thousand marks were used, etc. This is done so that printing the commodity looks the same as the way you use it.

An account may contain multiple commodities, in which case it will have separate totals for each. For example, if your brokerage account contains both cash, gold, and several stock quantities, the balance might look like:

```
$200.00
100.00 AU
AAPL 40
BORL 100
FEQTX 50 Assets:Brokerage
```

This balance report shows how much of each commodity is in your brokerage account.

Sometimes, you will want to know the current street value of your balance, and not the commodity totals. For this to happen, you must specify what the current price is for each commodity. The price can be any commodity, in which case the balance will be computed in terms of that commodity. The usual way to specify prices is with a price history file, which might look like this:

```
P 2004/06/21 02:18:01 FEQTX $22.49
P 2004/06/21 02:18:01 BORL $6.20
P 2004/06/21 02:18:02 AAPL $32.91
P 2004/06/21 02:18:02 AU $400.00
```

Specify the price history to use with the `--price-db FILE` option, with the `--market (-V)` option to report in terms of current market value:

```
$ ledger --price-db prices.db -V balance brokerage
```

The balance for your brokerage account will be reported in US dollars, since the prices database uses that currency.

```
$40880.00 Assets:Brokerage
```

You can convert from any commodity to any other commodity. Let’s say you had $5000 in your checking account, and for whatever reason you wanted to know how many ounces of gold that would buy, in terms of the current price of gold:

```
$ ledger -T "{1 AU}*(O/P{1 AU})" balance checking
```

Although the total expression appears complex, it is simply saying that the reported total should be in multiples of AU units, where the quantity is the account total divided by
the price of one AU. Without the initial multiplication, the reported total would still use the dollars commodity, since multiplying or dividing amounts always keeps the left value’s commodity. The result of this command might be:

```
14.01 AU Assets:Checking
```

### 3.4.1 Commodity price histories

Whenever a commodity is purchased using a different commodity (such as a share of common stock using dollars), it establishes a price for that commodity on that day. It is also possible, by recording price details in a ledger file, to specify other prices for commodities at any given time. Such price transactions might look like those below:

```
P 2004/06/21 02:17:58 TWCUX $27.76
P 2004/06/21 02:17:59 AGTHX $25.41
P 2004/06/21 02:18:00 OPTFX $39.31
P 2004/06/21 02:18:01 FEQTX $22.49
P 2004/06/21 02:18:02 AAPL $32.91
```

By default, ledger will not consider commodity prices when generating its various reports. It will always report balances in terms of the commodity total, rather than the current value of those commodities. To enable pricing reports, use one of the commodity reporting options.

### 3.4.2 Commodity equivalences

Sometimes a commodity has several forms which are all equivalent. An example of this is time. Whether tracked in terms of minutes, hours or days, it should be possible to convert between the various forms. Doing this requires the use of commodity equivalences.

For example, you might have the following two postings, one which transfers an hour of time into a ‘Billable’ account, and another which decreases the same account by ten minutes. The resulting report will indicate that fifty minutes remain:

```
2005/10/01 Work done for company
    Billable:Client 1h
    Project:XYZ

2005/10/02 Return ten minutes to the project
    Project:XYZ 10m
    Billable:Client
```

Reporting the balance for this ledger file produces:

```
$ ledger --no-total balance Billable Project
    50.0m Billable:Client
-50.0m Project:XYZ
```

This example works because ledger already knows how to handle seconds, minutes and hours, as part of its time tracking support. Defining other equivalences is simple. The following is an example that creates data equivalences, helpful for tracking bytes, kilobytes, megabytes, and more:

```
C 1.00 Kb = 1024 b
C 1.00 Mb = 1024 Kb
C 1.00 Gb = 1024 Mb
C 1.00 Tb = 1024 Gb
```

Each of these definitions correlates a commodity (such as ‘Kb’) and a default precision, with a certain quantity of another commodity. In the above example, kilobytes are reported with two decimal places of precision and each kilobyte is equal to 1024 bytes.
Equivalence chains can be as long as desired. Whenever a commodity would report as a decimal amount (less than ‘1.00’), the next smallest commodity is used. If a commodity could be reported in terms of a higher commodity without resulting to a partial fraction, then the larger commodity is used.

### 3.5 Accounts and Inventories

Since Ledger’s accounts and commodity system is so flexible, you can have accounts that don’t really exist, and use commodities that no one else recognizes. For example, let’s say you are buying and selling various items in EverQuest, and want to keep track of them using a ledger. Just add items of whatever quantity you wish into your EverQuest account:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/29</td>
<td>Get some stuff at the Inn</td>
</tr>
<tr>
<td></td>
<td>Places:Black’s Tavern -3 Apples</td>
</tr>
<tr>
<td></td>
<td>Places:Black’s Tavern -5 Steaks</td>
</tr>
<tr>
<td></td>
<td>EverQuest:Inventory</td>
</tr>
</tbody>
</table>

Now your EverQuest:Inventory has 3 apples and 5 steaks in it. The amounts are negative, because you are taking from Black’s Tavern in order to add to your Inventory account. Note that you don’t have to use ‘Places:Black’s Tavern’ as the source account. You could use ‘EverQuest:System’ to represent the fact that you acquired them online. The only purpose for choosing one kind of source account over another is to generate more informative reports later on. The more you know, the better the analysis you can perform.

If you later sell some of these items to another player, the transaction would look like:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/2</td>
<td>Sturm Brightblade</td>
</tr>
<tr>
<td></td>
<td>EverQuest:Inventory -2 Steaks</td>
</tr>
<tr>
<td></td>
<td>EverQuest:Inventory 15 Gold</td>
</tr>
</tbody>
</table>

Now you’ve turned 2 steaks into 15 gold, courtesy of your customer, Sturm Brightblade.

$ ledger balance EverQuest

- 3 Apples
- 15 Gold
- 3 Steaks EverQuest:Inventory

### 3.6 Understanding Equity

The most confusing transaction in any ledger will be your equity account—because starting balances can’t come out of nowhere.

When you first start your ledger, you will likely already have money in some of your accounts. Let’s say there’s $100 in your checking account; then add a transaction to your ledger to reflect this amount. Where will the money come from? The answer: your equity.

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/2</td>
<td>Opening Balance</td>
</tr>
<tr>
<td></td>
<td>Assets:Checking $100.00</td>
</tr>
<tr>
<td></td>
<td>Equity:Opening Balances</td>
</tr>
</tbody>
</table>

But what is equity? You may have heard of equity when people talked about house mortgages, as “the part of the house that you own”. Basically, equity is like the value of something. If you own a car worth $5000, then you have $5000 in equity in that car. In order to turn that car (a commodity) into a cash flow, or a credit to your bank account, you will have to debit the equity by selling it.

When you start a ledger, you probably already have a net worth. Your net worth is your current equity. By transferring the money in the ledger from your equity to your bank
accounts, you are crediting the ledger account based on your prior equity. That is why, when you look at the balance report, you will see a large negative number for Equity that never changes: Because that is what you were worth (what you debited from yourself in order to start the ledger) before the money started moving around. If the total positive value of your assets is greater than the absolute value of your starting equity, it means you are making money.

Clear as mud? Keep thinking about it. Until you figure it out, put not Equity at the end of your balance command, to remove the confusing figure from the total.

3.7 Dealing with Petty Cash

Something that stops many people from keeping a ledger at all is the insanity of tracking small cash expenses. They rarely generate a receipt, and there are often a lot of small postings, rather than a few large ones, as with checks.

One solution is: don’t bother. Move your spending to a debit card, but in general ignore cash. Once you withdraw it from the ATM, mark it as already spent to an ‘Expenses:Cash’ category:

```
2004/03/15 ATM
Expenses:Cash $100.00
Assets:Checking
```

If at some point you make a large cash expense that you want to track, just move the amount of the expense from ‘Expenses:Cash’ into the target account:

```
2004/03/20 Somebody
Expenses:Food $65.00
Expenses:Cash
```

This way, you can still track large cash expenses, while ignoring all of the smaller ones.

3.8 Working with multiple funds and accounts

There are situations when the accounts you’re tracking are different between your clients and the financial institutions where money is kept. An example of this is working as the treasurer for a religious institution. From the secular point of view, you might be working with three different accounts:

- Checking
- Savings
- Credit Card

From a religious point of view, the community expects to divide its resources into multiple “funds”, from which it makes purchases or reserves resources for later:

- School fund
- Building fund
- Community fund

The problem with this kind of setup is that, when you spend money, it comes from two or more places at once: the account and the fund. And yet, the correlation of amounts between funds and accounts is rarely one-to-one. What if the school fund has ‘$500.00’, but ‘$400.00’ of that comes from Checking, and ‘$100.00’ from Savings?
Traditional finance packages require that the money reside in only one place. But there are really two “views” of the data: from the account point of view and from the fund point of view—yet both sets should reflect the same overall expenses and cash flow. It’s simply where the money resides that differs.

This situation can be handled in one of two ways. The first is using virtual postings to represent the fact that money is moving to and from two kind of accounts at the same time:

```
2004/03/20 Contributions
   Assets:Checking $500.00
   Income:Donations

2004/03/25 Distribution of donations
   [Funds:School] $300.00
   [Funds:Building] $200.00
   [Assets:Checking] $-500.00
```

The use of square brackets in the second transaction ensures that the virtual postings balance to zero. Now money can be spent directly from a fund at the same time as money is drawn from a physical account:

```
2004/03/25 Payment for books (paid from Checking)
   Expenses:Books $100.00
   Assets:Checking $-100.00
   (Funds:School) $-100.00
```

The use of round brackets creates a virtual posting without ensuring a balance to zero. When reports are generated, by default they’ll appear in terms of the funds. In this case, you will likely want to mask out your ‘Assets’ account, because otherwise the balance won’t make much sense:

```
$ ledger --no-total bal not ^Assets
   $100.00 Expenses:Books
   $400.00 Funds
   $200.00 Building
   $200.00 School
   $-500.00 Income:Donations
```

If the --real option is used, the report will be in terms of the real accounts:

```
$ ledger --real --no-total bal
   $400.00 Assets:Checking
   $100.00 Expenses:Books
   $-500.00 Income:Donations
```

If more asset accounts are needed as the source of a posting, just list them as you would normally, for example:

```
2004/03/25 Payment for books (paid from Checking)
   Expenses:Books $100.00
   Assets:Checking $-50.00
   Liabilities:Credit Card $-50.00
   (Funds:School) $-100.00
```

The second way of tracking funds is to use transaction codes. In this respect the codes become like virtual accounts that embrace the entire set of postings. Basically, we are associating a transaction with a fund by setting its code. Here are two transactions that deposit money into, and spend money from, the ‘Funds:School’ fund:

```
2004/03/25 (Funds:School) Donations
   Assets:Checking $100.00
   Income:Donations
```
2004/03/25 (Funds:Building) Donations
   Assets:Checking  $20.00
   Income:Donations

2004/04/25 (Funds:School) Payment for books
   Expenses:Books   $50.00
   Assets:Checking

Note how the accounts now relate only to the real accounts, and any balance or register reports will reflect this. That the transactions relate to a particular fund is kept only in the code.

How does this become a fund report? By using the --payee=code option, you can generate a register report where the payee for each posting shows the code. Alone, this is not terribly interesting; but when combined with the --by-payee (-P) option, you will now see account subtotals for any postings related to a specific fund. So, to see the current monetary balances of all funds, the command would be:

   $ ledger --payee=code -P reg "Assets
      04-Mar-25 Funds:Building  Assets:Checking  $20.00  $20.00
      04-Mar-25 Funds:School   Assets:Checking  $50.00  $70.00

Or to see a particular fund’s expenses, the ‘School’ fund in this case:

   $ ledger --payee=code -P reg "Expenses and code School
      04-Apr-25 Funds:School   Expenses:Books   $50.00  $50.00

Both approaches yield different kinds of flexibility, depending on how you prefer to think of your funds: as virtual accounts, or as tags associated with particular transactions. Your own tastes will decide which is best for your situation.
4 Keeping a Journal

The most important part of accounting is keeping a good journal. If you have a good journal, tools can be written to work whatever mathematical tricks you need to better understand your spending patterns. Without a good journal, no tool, however smart, can help you.

The Ledger program aims at making journal transactions as simple as possible. Since it is a command-line tool, it does not provide a user interface for keeping a journal. If you require an user interface to maintain journal transactions GnuCash is a good alternative. If you are not using GnuCash, but a text editor to maintain your journal, read on.

Ledger has been designed to make data transactions as simple as possible, by keeping the journal format easy, and also by automagically determining as much information as possible based on the nature of your transactions.

For example, you do not need to tell Ledger about the accounts you use. Any time Ledger sees a posting involving an account it knows nothing about, it will create it\(^1\). If you use a commodity that is new to Ledger, it will create that commodity, and determine its display characteristics (placement of the symbol before or after the amount, display precision, etc.) based on how you used the commodity in the posting.

4.1 The Most Basic Entry

Here is the Pacific Bell example from above, given as a Ledger posting, with the addition of a check number:

\[
9/29\ (1023)\ Pacific\ Bell
\]
\[
\text{Expenses:Utilities:Phone}\quad \$23.00
\]
\[
\text{Assets:Checking}\quad \$-23.00
\]

As you can see, it is very similar to what would be written on paper, minus the computed balance totals, and adding in account names that work better with Ledger’s scheme of things. In fact, since Ledger is smart about many things, you don’t need to specify the balanced amount, if it is the same as the first line:

\[
9/29\ (1023)\ Pacific\ Bell
\]
\[
\text{Expenses:Utilities:Phone}\quad \$23.00
\]
\[
\text{Assets:Checking}
\]

For this transaction, Ledger will figure out that \(\$-23.00\) must come from \texttt{‘Assets:Checking’} in order to balance the transaction.

Also note the structure of the account entries. There is an implied hierarchy established by separating with colons (see Section 4.3 [Structuring your Accounts], page 18).

The format is very flexible and it isn’t necessary that you indent and space out things exactly as shown. The only requirements are that the start of the transaction (the date typically) is at the beginning of the first line of the transaction, and the accounts are indented by at least one space. If you omit the leading spaces in the account lines Ledger will generate an error. There must be at least two spaces, or a tab, between the amount and the account. If you do not have adequate separation between the amount and the account Ledger will give an error and stop calculating.

\(^1\) This also means if you misspell an account it will end up getting counted separately from what you intended. An Emacs major mode ledger-mode (https://github.com/ledger/ledger-mode/) provides tab completion for automatically filling in account names.
4.2 Starting up

Unless you have recently arrived from another planet, you already have a financial state. You need to capture that financial state so that Ledger has a starting point.

At some convenient point in time you knew the balances and outstanding obligation of every financial account you have. Those amounts form the basis of the opening entry for ledger. For example if you chose the beginning of 2011 as the date to start tracking finances with ledger, your opening balance entry could look like this:

```
2011/01/01 * Opening Balance
Assets:Joint Checking $800.14
Assets:Other Checking $63.44
Assets:Savings $2805.54
Assets:Investments:401K:Deferred 100.0000 VIFSX @ $80.5227
Assets:Investments:401K:Matching 50.0000 VIFSX @ $83.7015
Assets:Investments:IRA 250.0000 VTHRX @ $20.5324
Liabilities:Mortgage $-175634.88
Liabilities:Car Loan $-3494.26
Liabilities:Visa -$1762.44
Equity:Opening Balances
```

There is nothing special about the name “Opening Balances” as the payee of the account name, anything convenient that you understand will work.

4.3 Structuring your Accounts

There really are no requirements for how you do this, but to preserve your sanity we suggest some very basic structure to your accounting system.

At the highest level you have five sorts of accounts:

1. Expenses: where money goes,
2. Assets: where money sits,
3. Income: where money comes from,
4. Liabilities: money you owe,
5. Equity: the real value of your property.

Starting the structure off this way will make it simpler for you to get answers to the questions you really need to ask about your finances.

Beneath these top level accounts you can have any level of detail you desire. For example, if you want to keep specific track of how much you spend on burgers and fries, you could have the following:

```
Expenses:Food:Hamburgers and Fries
```

4.4 Commenting on your Journal

Comments are generally started using a ‘;’. However, in order to increase compatibility with other text manipulation programs and methods, four additional comment characters are valid if used at the beginning of a line: ‘#’, ‘|’, ‘*’ and ‘%’.

Block comments can be made by use `comment ... end comment`.

```
; This is a single line comment,
# and this,
% and this,
```
There are several forms of comments within a transaction, for example:

; this is a global comment that is not applied to a specific transaction
; it can start with any of the five characters but is not included in the
; output from 'print' or 'output'

2011/12/11 Something Sweet
; German Chocolate Cake
; :Broke Diet:
Expenses:Food $10.00 ; Friends: The gang
Assets:Credit Union:Checking

The first comment is global and Ledger will not attach it to any specific transactions. The comments within the transaction must all start with ';' and are preserved as part of the transaction. The ':' indicates meta-data and tags (see Section 5.7 [Metadata], page 34).

4.5 Currency and Commodities

Ledger is agnostic when it comes to how you value your accounts. Dollars, Euros, Pounds, Francs, Shares etc. are all just “commodities”. Holdings in stocks, bonds, mutual funds and other financial instruments can be labeled using whatever is convenient for you (stock ticker symbols are suggested for publicly traded assets).

For the rest of this manual, we will only use the word “commodities” when referring to the units on a transaction value.

This is fundamentally different than many common accounting packages, which assume the same currency throughout all of your accounts. This means if you typically operate in Euros, but travel to the US and have some expenses, you would have to do the currency conversion before you made the entry into your financial system. With ledger this is not required. In the same journal you can have entries in any or all commodities you actually hold. You can use the reporting capabilities to convert all commodities to a single commodity for reporting purposes without ever changing the underlying entry.

For example, the following entries reflect transactions made for a business trip to Europe from the US:

2011/09/23 Cash in Munich
Assets:Cash €50.00
Assets:Checking $-66.00

2011/09/24 Dinner in Munich
Expenses:Business:Travel €35.00
Assets:Cash

This says that $66.00 came out of checking and turned into 50 Euros. The implied exchange rate was $1.32. Then 35.00 Euros were spent on Dinner in Munich.

---

2 You can track *anything*, even time or distance traveled. As long as it cannot be created or destroyed inside your accounting system.
Running a ledger balance report shows:

```
$ ledger -f example.dat bal

$-66.00
15.00 Assets
15.00 Cash
$-66.00 Checking
35.00 Expenses:Business:Travel

---------------------
$-66.00
50.00
```

The top two lines show my current assets as $-66.00 in checking (in this very short example I didn’t establish opening an opening balance for the checking account) and €15.00. After spending on dinner I have €15.00 in my wallet. The bottom line balances to zero, but is shown in two lines since we haven’t told ledger to convert commodities.

### 4.5.1 Naming Commodities

Commodity names can have any character, including white-space. However, if you include white-space or numeric characters, the commodity name must be enclosed in double quotes ‘”’:

```
1999/06/09 ! Achat
  Actif:SG PEE STK  49.957 "Arcancia Équilibre 454"
  Actif:SG PEE STK  $-234.90

2000/12/08 ! Achat
  Actif:SG PEE STK  215.796 "Arcancia Équilibre 455"
  Actif:SG PEE STK  $-10742.54
```

### 4.5.2 Buying and Selling Stock

Buying stock is a typical example that many will use that involves multiple commodities in the same transaction. The type of the share (AAPL for Apple Inc.) and the share purchase price in the currency unit you made the purchase in ($ for AAPL). Yes, the typical convention is as follows:

```
2004/05/01 Stock purchase
  Assets:Broker  50 AAPL @ $30.00
  Expenses:Broker:Commissions  $19.95
  Assets:Broker  $-1,519.95
```

This assumes you have a brokerage account that is capable of managing both liquid and commodity assets. Now, on the day of the sale:

```
2005/08/01 Stock sale
  Assets:Broker  -50 AAPL {$30.00} @ $50.00
  Expenses:Broker:Commissions  $19.95
  Income:Capital Gains  $-1,000.00
  Assets:Broker  $2,480.05
```

You can, of course, elide the amount of the last posting. It is there for clarity’s sake.

The ‘{$30.00}’ is a lot price. You can also use a lot date, ‘[2004/05/01]’, or both, in case you have several lots of the same price/date and your taxation model is based on longest-held-first.
4.5.3 Fixing Lot Prices

Commodities that you keep in order to sell at a later time have a variable value that fluctuates with the market prices. Commodities that you consume should not fluctuate in value, but stay at the lot price they were purchased at. As an extension of “lot pricing”, you can fix the per-unit price of a commodity.

For example, say you buy 10 gallons of gas at $1.20. In future “value” reports, you don’t want these gallons reported in terms of today’s price, but rather the price when you bought it. At the same time, you also want other kinds of commodities—like stocks—reported in terms of today’s price.

This is supported as follows:

\[
\begin{align*}
\text{2009/01/01 Shell} \\
\text{Expenses:Gasoline} & 11 \text{ GAL \{=$2.299\}} \\
\text{Assets:Checking} \\
\end{align*}
\]

This transaction actually introduces a new commodity, ‘GAL \{=$2.29\}’, whose market value disregards any future changes in the price of gasoline.

If you do not want price fixing, you can specify this same transaction in one of two ways, both equivalent (note the lack of the equal sign compared to the transaction above):

\[
\begin{align*}
\text{2009/01/01 Shell} \\
\text{Expenses:Gasoline} & 11 \text{ GAL \{=$2.299\}} \\
\text{Assets:Checking} \\
\end{align*}
\]

\[
\begin{align*}
\text{2009/01/01 Shell} \\
\text{Expenses:Gasoline} & 11 \text{ GAL @ $2.299} \\
\text{Assets:Checking} \\
\end{align*}
\]

There is no difference in meaning between these two forms. Why do both exist, you ask? To support things like this:

\[
\begin{align*}
\text{2009/01/01 Shell} \\
\text{Expenses:Gasoline} & 11 \text{ GAL \{=$2.299\} @ $2.30} \\
\text{Assets:Checking} \\
\end{align*}
\]

This transaction says that you bought 11 gallons priced at $2.299 per gallon at a cost to you of $2.30 per gallon. Ledger auto-generates a balance posting in this case to Equity:Capital Losses to reflect the 1.1 cent difference, which is then balanced by Assets:Checking because its amount is null.

4.5.4 Complete control over commodity pricing

Ledger allows you to have very detailed control over how your commodities are valued. You can fine tune the results given using the \texttt{--market} or \texttt{--exchange COMMODITY} options. There are now several points of interception; you can specify the valuation method:

1. on a commodity itself,
2. on a posting, via metadata (effect is largely the same as #1),
3. on an xact, which then applies to all postings in that xact,
4. on any posting via an automated transaction,
5. on a per-account basis,
6. on a per-commodity basis,
7. by changing the journal default of \texttt{market}.  


Fixated pricing (such as ‘\{=$20\}’) still plays a role in this scheme. As far as valuation goes, it’s shorthand for writing ‘\((s, d, t \rightarrow \text{market}($20, d, t))\)’.

A valuation function receives three arguments:

- **source**: A string identifying the commodity whose price is being asked for (example: ‘EUR’).
- **date**: The reference date the price should be relative.
- **target**: A string identifying the “target” commodity, or the commodity the returned price should be in. This argument is null if --market was used instead of --exchange COMMODITY.

The valuation function should return an amount. If you’ve written your function in Python, you can return something like ‘Amount("$100")’. If the function returns an explicit value, that value is always used, regardless of the commodity, the date, or the desired target commodity. For example,

```python
define myfunc_seven(s, d, t) = 7 EUR
```

In order to specify a fixed price, but still valuate that price into the target commodity, use something like this:

```python
define myfunc_five(s, d, t) = market(5 EUR, d, t)
```

The value directive sets the valuation used for all commodities used in the rest of the data stream. This is the fallback, if nothing more specific is found.

```plaintext
value myfunc_seven
```

You can set a specific valuation function on a per-commodity basis. Instead of defining a function, you can also pass a lambda.

```plaintext
commodity $

    value s, d, t -> 6 EUR
```

Each account can also provide a default valuation function for any commodities transferred to that account.

```plaintext
account Expenses:Food5

    value myfunc_five
```

The metadata field ‘Value’, if found, overrides the valuation function on a transaction-wide or per-posting basis.

```plaintext
= @XACT and Food

    ; Value:: 8 EUR

    (Equity)

    $1
```

```plaintext
= @POST and Dining

    (Expenses:Food9)

    $1

    ; Value:: 9 EUR
```

Lastly, you can specify the valuation function/value for any specific amount using the ‘(( ))’ commodity annotation.

```plaintext
2012-03-02 KFC

    Expenses:Food2  $1 ((2 EUR))

    Assets:Cash2

2012-03-03 KFC

    Expenses:Food3  $1

    ; Value:: 3 EUR
```
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Assets:Cash3

2012-03-04 KFC
; Value:: 4 EUR
Expenses:Food4 $1
Assets:Cash4

2012-03-05 KFC
Expenses:Food5 $1
Assets:Cash5

2012-03-06 KFC
Expenses:Food6 $1
Assets:Cash6

2012-03-07 KFC
Expenses:Food7 1 CAD
Assets:Cash7

2012-03-08 XACT
Expenses:Food8 $1
Assets:Cash8

2012-03-09 POST
Expenses:Dining9 $1
Assets:Cash9

$ ledger reg -V food

12-Mar-02 KFC Expenses:Food2  2 EUR  2 EUR
12-Mar-03 KFC Expenses:Food3  3 EUR  5 EUR
12-Mar-04 KFC Expenses:Food4  4 EUR  9 EUR
12-Mar-05 KFC Expenses:Food5 $1 $1
    9 EUR
12-Mar-06 KFC Expenses:Food6 $1 $2
    9 EUR
12-Mar-07 KFC Expenses:Food7  1 CAD  2
    1 CAD
    9 EUR
12-Mar-08 XACT Expenses:Food8 $1 $3
    1 CAD
    9 EUR

4.6 Keeping it Consistent

Sometimes Ledger’s flexibility can lead to difficulties. Using a freeform text editor to enter transactions makes it easy to keep the data, but also easy to enter accounts or payees inconsistently or with spelling errors.

In order to combat inconsistency you can define allowable accounts and payees. For simplicity, create a separate text file and define accounts and payees like

    account Expenses
    account Expenses:Utilities

Using the --strict option will cause Ledger to complain if any accounts are not previously defined:

    $ ledger bal --strict
    Warning: "FinanceData/Master.dat", line 6: Unknown account 'Liabilities:Tithe Owed'
    Warning: "FinanceData/Master.dat", line 8: Unknown account 'Liabilities:Tithe Owed'
Warning: "FinanceData/Master.dat", line 15: Unknown account 'Allocation:Equities:Domestic'

If you have a large Ledger register already created use the **accounts** command to get started:

```
$ ledger accounts >> Accounts.dat
```

You will have to edit this file to add the **account** directive in front of every line.

## 4.7 Journal Format

The ledger file format is quite simple, but also very flexible. It supports many options, though typically the user can ignore most of them. They are summarized below.

### 4.7.1 Transactions and Comments

The initial character of each line determines what the line means, and how it should be interpreted. Allowable initial characters are:

- **NUMBER**
  
  A line beginning with a number denotes a transaction. It may be followed by any number of lines, each beginning with white-space, to denote the transaction’s account postings. The format of the first line is:

  \[ \text{DATE}[=\text{EDATE}] \ [\ast|\!] \ [(\text{CODE})] \ DESC \]

  If ‘\*' appears after the date (with optional effective date), it indicates the transaction is “cleared”, which can mean whatever the user wants it to mean. If ‘\!' appears after the date, it indicates the transaction is “pending”; i.e., tentatively cleared from the user’s point of view, but not yet actually cleared. If a **CODE** appears in parentheses, it may be used to indicate a check number, or the type of the posting. Following these is the payee, or a description of the posting.

  The format of each following posting is:

  \[ \text{ACCOUNT} \ AMOUNT \ [; \text{NOTE}] \]

  The **ACCOUNT** may be surrounded by parentheses if it is a virtual posting, or square brackets if it is a virtual posting that must balance. The **AMOUNT** can be followed by a per-unit posting cost, by specifying `@ AMOUNT`, or a complete posting cost with `@@ AMOUNT`. Lastly, the **NOTE** may specify an actual and/or effective date for the posting by using the syntax `\[\text{ACTUAL\_DATE}\]` or `\[=\text{EFFECTIVE\_DATE}\]` or `[\text{ACTUAL\_DATE}=\text{EFFECTIVE\_DATE}]` (see Section 5.8 [Virtual postings], page 35).

- **P**

  Specifies a historical price for a commodity. These are usually found in a pricing history file (see the `--download (-Q)` option). The syntax is:

  \[ \text{P} \ \text{DATE} \ \text{SYMBOL} \ \text{PRICE} \]

- **=**

  An automated transaction. A value expression must appear after the equal sign.

  After this initial line there should be a set of one or more postings, just as if it were a normal transaction. If the amounts of the postings have no commodity, they will be applied as multipliers to whichever real posting is matched by the value expression (see Section 5.22 [Automated Transactions], page 43).
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~ A periodic transaction. A period expression must appear after the tilde. After this initial line there should be a set of one or more postings, just as if it were a normal transaction.

; # % | * A line beginning with a semicolon, pound, percent, bar or asterisk indicates a comment, and is ignored. Comments will not be returned in a “print” response.

indented ; If the semicolon is indented and occurs inside a transaction, it is parsed as a persistent note for its preceding category. These notes or tags can be used to augment the reporting and filtering capabilities of Ledger.

4.7.2 Command Directives

beginning of line
Command directives must occur at the beginning of a line. Use of ‘!’ and ‘@’ is deprecated.

account Pre-declare valid account names. This only has an effect if --strict or --pedantic is used (see below). The account directive supports several optional sub-directives, if they immediately follow the account directive and if they begin with whitespace:

```ledger
account Expenses:Food
  note This account is all about the chicken!
  alias food
  payee ^(KFC|Popeyes)$
  check commodity == "$"
  assert commodity == "$"
  eval print("Hello!")
  default
```

The note sub-directive associates a textual note with the account. This can be accessed later using the note value expression function in any account context. The alias sub-directive, which can occur multiple times, allows the alias to be used in place of the full account name anywhere that account names are allowed.

The payee sub-directive, which can occur multiple times, provides regexes that identify the account if that payee is encountered and an account within its transaction ends in the name "Unknown". Example:

```
2012-02-27 KFC
  Expenses:Unknown $10.00 ; Read now as "Expenses:Food"
  Assets:Cash
```

The check and assert directives warn or raise an error (respectively) if the given value expression evaluates to false within the context of any posting.

The eval directive evaluates the value expression in the context of the account at the time of definition. At the moment this has little value.

The default directive specifies that this account should be used as the “balancing account” for any future transactions that contain only a single posting.

apply account
Sets the root for all accounts following this directive. Ledger supports a hierarchical tree of accounts. It may be convenient to keep two “root accounts”.
For example you may be tracking your personal finances and your business finances. In order to keep them separate you could preface all personal accounts with ‘personal:’ and all business accounts with ‘business:’. You can easily split out large groups of transactions without manually editing them using the account directive. For example:

```
apply account Personal
2011/11/15  Supermarket
  Expenses:Groceries  $ 50.00
  Assets:Checking
```

Would result in all postings going into ‘Personal:Expenses:Groceries’ and ‘Personal:Assets:Checking’ until an ‘end apply account’ directive was found.

**apply fixed**

A fixed block is used to set fixated prices (see Section 5.18 [Fixated prices and costs], page 41) for a series of transactions. It’s purely a typing saver, for use when entering many transactions with fixated prices.

Thus, the following:

```
apply fixed CAD $0.90
2012-04-10 Lunch in Canada
  Assets:Wallet  -15.50 CAD
  Expenses:Food  15.50 CAD

2012-04-11 Second day Dinner in Canada
  Assets:Wallet  -25.75 CAD
  Expenses:Food  25.75 CAD
```

is equivalent to this:

```
2012-04-10 Lunch in Canada
  Assets:Wallet  -15.50 CAD {=$0.90}
  Expenses:Food  15.50 CAD {=$0.90}

2012-04-11 Second day Dinner in Canada
  Assets:Wallet  -25.75 CAD {=$0.90}
  Expenses:Food  25.75 CAD {=$0.90}
```

**alias**

Define an alias for an account name. If you have a deeply nested tree of accounts, it may be convenient to define an alias, for example:

```
alias Dining=Expenses:Entertainment:Dining
alias Checking=Assets:Credit Union:Joint Checking Account
```

```
2011/11/28 YummyPalace
  Dining  $10.00
  Checking
```

The aliases are only in effect for transactions read in after the alias is defined and are affected by account directives that precede them.

```
$ ledger bal --no-total "Exp
  $10.00 Expenses:Entertainment:Dining
```

With the option --recursive-aliases, aliases can refer to other aliases, the following example produces exactly the same transactions and account names as the preceding one:

```
alias Entertainment=Expenses:Entertainment
```
alias Dining=Entertainment:Dining
alias Checking=Assets:Credt Union:Joint Checking Account

2011/11/30 ChopChop
  Dining $10.00
  Checking
$ ledger balance --no-total --recursive-aliases "Exp
  $10.00 Expenses:Entertainment:Dining

The option --no-aliases completely disables alias expansion. All accounts are read verbatim as they are in the ledger file.

assert An assertion can throw an error if a condition is not met during Ledger’s run.
assert <VALUE EXPRESSION BOOLEAN RESULT>

bucket Defines the default account to use for balancing transactions. Normally, each transaction has at least two postings, which must balance to zero. Ledger allows you to leave one posting with no amount and automatically balance the transaction in the posting. The bucket allows you to fill in all postings and automatically generate an additional posting to the bucket account balancing the transaction. If any transaction is unbalanced, it will automatically be balanced against the bucket account. The following example sets ‘Assets:Checking’ as the bucket:

bucket Assets:Checking
  2011/01/25 Tom’s Used Cars
    Expenses:Auto $ 5,500.00

  2011/01/27 Book Store
    Expenses:Books $20.00

  2011/12/01 Sale
    Assets:Checking:Business $ 30.00

capture Directs Ledger to replace any account matching a regex with the given account. For example:
capture Expenses:Deductible:Medical Medical
Would cause any posting with ‘Medical’ in its name to be replaced with ‘Expenses:Deductible:Medical’.
Ledger will display the mapped payees in print and register reports.

check A check issues a warning if a condition is not met during Ledger’s run.
check <VALUE EXPRESSION BOOLEAN RESULT>

comment Start a block comment, closed by end comment.

commodity Pre-declare commodity names. This only has an effect if --strict or --pedantic is used (see below).
commodity $
commodity CAD

The commodity directive supports several optional sub-directives, if they immediately follow the commodity directive and—if they are on successive lines—begin with whitespace:
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commodity $
  note American Dollars
  format $1,000.00
  nomarket
  alias USD
  default

The note sub-directive associates a textual note with the commodity. At present this has no value other than documentation.

The format sub-directive gives you a way to tell Ledger how to format this commodity. In the future, using this directive will disable Ledger’s observation of other ways that commodity is used, and will provide the “canonical” representation.

The nomarket sub-directive states that the commodity’s price should never be auto-downloaded.

The alias sub-directive states that any commodity matching this symbol is to use the commodity declared in this block.

The default sub-directive marks this as the “default” commodity.

define
  Allows you to define value expressions for future use. For example:
  
  define var_name=$100

  2011/12/01 Test
    Expenses (var_name*4)
    Assets

  The posting will have a cost of $400.

end
  Closes block commands like apply or comment.

expr

include
  Include the stated file as if it were part of the current file. The file name can contain a wildcard (‘*’) to refer to multiple files (e.g. ‘bank/*.ledger’).

payee
  The payee directive supports two optional sub-directives, if they immediately follow the payee directive and—if it is on a successive line—begins with white-space:

  payee KFC
    alias KENTUCKY FRIED CHICKEN
    uuid 2a2e21d434356f886c84371eebac6e44f1337fda

  The alias sub-directive provides a regex which, if it matches a parsed payee, the declared payee name is substituted:

  2012-02-27 KENTUCKY FRIED CHICKEN ; will be read as being 'KFC'

  The uuid sub-directive specifies that a transaction with exactly the uuid given should have the declared payee name substituted:

  2014-05-13 UNHELPFUL PAYEE ; will be read as being 'KFC'
    ; UUID: 2a2e21d434356f886c84371eebac6e44f1337fda

  Ledger will display the mapped payees in print and register reports.
**apply tag** Allows you to designate a block of transactions and assign the same tag to all. Tags can have values and may be nested.

```plaintext
apply tag hashtag
apply tag nestedtag: true

2011/01/25 Tom’s Used Cars
   Expenses:Auto $ 5,500.00
   ; :nobudget:
   Assets:Checking

2011/01/27 Book Store
   Expenses:Books $20.00
   Liabilities:MasterCard

end apply tag

2011/12/01 Sale
   Assets:Checking:Business $ 30.00
   Income:Sales

end apply tag
```

is the equivalent of:

```plaintext
2011/01/25 Tom’s Used Cars
   ; :hastag:
   ; nestedtag: true
   Expenses:Auto $ 5,500.00
   ; :nobudget:
   Assets:Checking

2011/01/27 Book Store
   ; :hastag:
   ; nestedtag: true
   Expenses:Books $20.00
   Liabilities:MasterCard

2011/12/01 Sale
   ; :hastag:
   Assets:Checking:Business $ 30.00
   Income:Sales
```

tag  Pre-declares tag names. This only has an effect if **--strict** or **--pedantic** is used (see below).

tag Receipt
tag CSV

The **tag** directive supports two optional sub-directives, if they immediately follow the tag directive and—if on a successive line—begin with whitespace:

```plaintext
tag Receipt
   check value =~ /pattern/
   assert value != "foobar"
```

The **check** and **assert** sub-directives warn or error (respectively) if the given value expression evaluates to false within the context of any use of the related tag. In such a context, “value” is bound to the value of the tag (which may be something else but a string if typed metadata is used!). Such checks or assertions are not called if no value is given.
test  
This is a synonym for comment and must be closed by an end tag.

year  
Denotes the year used for all subsequent transactions that give a date without a year. The year should appear immediately after the directive, for example: year 2004. This is useful at the beginning of a file, to specify the year for that file. If all transactions specify a year, however, this command has no effect.

The following single letter commands may be at the beginning of a line alone, for backwards compatibility with older Ledger versions.

A  
See [bucket], page 27.

Y  
See [year], page 30.

N SYMBOL  
Indicates that pricing information is to be ignored for a given symbol, nor will quotes ever be downloaded for that symbol. Useful with a home currency, such as the dollar ‘$’. It is recommended that these pricing options be set in the price database file, which defaults to ~/.pricedb. The syntax for this command is:

N SYMBOL  

D AMOUNT  
Specifies the default commodity to use, by specifying an amount in the expected format. The xact command will use this commodity as the default when none other can be determined. This command may be used multiple times, to set the default flags for different commodities; whichever is seen last is used as the default commodity. For example, to set US dollars as the default commodity, while also setting the thousands flag and decimal flag for that commodity, use:

D $1,000.00  

C AMOUNT1 = AMOUNT2  
Specifies a commodity conversion, where the first amount is given to be equivalent to the second amount. The first amount should use the decimal precision desired during reporting:

C 1.00 Kb = 1024 bytes  

I, i, O, o, b, h  
These four relate to timeclock support, which permits Ledger to read timelog files. See timeclock’s documentation for more info on the syntax of its timelog files.

4.8 Converting from other formats

There are numerous tools to help convert various formats to a Ledger file. Most banks will generate a comma separated values file that can easily be parsed into Ledger format using one of those tools. Some of the most popular tools are:

- ledger convert download.csv
- hledger -f checking.csv print
- icsv2ledger (https://github.com/quentinsf/icsv2ledger)
- csvToLedger (https://github.com/tazzben/csvToLedger)
- CSV2Ledger (https://launchpad.net/csv2ledger)

Directly pulling information from banks is outside the scope of Ledger’s function.
4.9 Archiving Previous Years

After a while, your journal can get to be pretty large. While this will not slow down Ledger—it’s designed to process journals very quickly—things can start to feel “messy”; and it’s a universal complaint that when finances feel messy, people avoid them.

Thus, archiving the data from previous years into their own files can offer a sense of completion, and freedom from the past. But how to best accomplish this with the ledger program? There are two commands that make it very simple: print, and equity.

Let’s take an example file, with data ranging from year 2000 until 2004. We want to archive years 2000 and 2001 to their own file, leaving 2002–2004 in the current file. So, use print to output all the earlier transactions to a file called ledger-old.dat:

```
$ ledger -f ledger.dat -b 2000 -e 2002 print > ledger-old.dat
```

Note that -e limits output to transactions before the date specified.

To delete older data from the current ledger file, use print again, this time specifying year 2002 as the starting date:

```
$ ledger -f ledger.dat -b 2002 print > x
$ mv x ledger.dat
```

However, now the current file contains only postings from 2002 onward, which will not yield accurate present-day balances, because the net income from previous years is no longer being tallied. To compensate for this, we must append an equity report for the old ledger at the beginning of the new one:

```
$ ledger -f ledger-old.dat equity > equity.dat
$ cat equity.dat ledger.dat > x
$ mv x ledger.dat
$ rm equity.dat
```

Now the balances reported from ledger.dat are identical to what they were before the data was split.

How often should you split your ledger? You never need to, if you don’t want to. Even eighty years of data will not slow down ledger much, and that’s just using present day hardware! Or, you can keep the previous and current year in one file, and each year before that in its own file. It’s really up to you, and how you want to organize your finances. For those who also keep an accurate paper trail, it might be useful to archive the older years to their own files, then burn those files to a CD to keep with the paper records—along with any electronic statements received during the year. In the arena of organization, just keep in mind this maxim: Do whatever keeps you doing it.
5 Transactions

5.1 Basic format

The most basic form of transaction is:

2012-03-10 KFC
Expenses:Food $20.00
Assets:Cash $-20.00

This transaction has a date, a payee or description, a target account (the first posting), and a source account (the second posting). Each posting specifies what action is taken related to that account.

A transaction can have any number of postings:

2012-03-10 KFC
Expenses:Food $20.00
Assets:Cash $-10.00
Liabilities:Credit $-10.00

5.2 Eliding amounts

The first thing you can do to make things easier is elide amounts. That is, if exactly one posting has no amount specified, Ledger will infer the inverse of the other postings’ amounts:

2012-03-10 KFC
Expenses:Food $20.00
Assets:Cash $-10.00
Liabilities:Credit ; same as specifying $-10

If the other postings use multiple commodities, Ledger will copy the empty posting N times and fill in the negated values of the various commodities:

2012-03-10 KFC
Expenses:Food $20.00
Expenses:Tips $2.00
Assets:Cash EUR -10.00
Assets:Cash GBP -10.00
Liabilities:Credit

This transaction is identical to writing:

2012-03-10 KFC
Expenses:Food $20.00
Expenses:Tips $2.00
Assets:Cash EUR -10.00
Assets:Cash GBP -10.00
Liabilities:Credit $-22.00
Liabilities:Credit EUR 10.00
Liabilities:Credit GBP 10.00

5.3 Auxiliary dates

You can associate a second date with a transaction by following the primary date with an equals sign:

2012-03-10=2012-03-08 KFC
Expenses:Food $20.00
Assets:Cash $-20.00
What this auxiliary date means is entirely up to you. The only use Ledger has for it is that if you specify \texttt{--aux-date}, then all reports and calculations (including pricing) will use the auxiliary date as if it were the primary date.

### 5.4 Codes

A transaction can have a textual “code”. This has no meaning and is only displayed by the print command. Checking accounts often use codes like DEP, XFER, etc., as well as check numbers. This is to give you a place to put those codes:

\begin{verbatim}
2012-03-10 (#100) KFC
Expenses:Food $20.00
Assets:Checking
\end{verbatim}

### 5.5 Transaction state

A transaction can have a “state”: cleared, pending, or uncleared. The default is uncleared. To mark a transaction cleared, put an asterisk ‘*’ after the date, before the code or payee:

\begin{verbatim}
2012-03-10 * KFC
Expenses:Food $20.00
Assets:Cash
\end{verbatim}

To mark it pending, use a ‘!’:

\begin{verbatim}
2012-03-10 ! KFC
Expenses:Food $20.00
Assets:Cash
\end{verbatim}

What these mean is entirely up to you. The \texttt{--cleared} option limits reports to only cleared items, while \texttt{--uncleared} shows both uncleared and pending items, and \texttt{--pending} shows only pending items.

I use cleared to mean that I’ve reconciled the transaction with my bank statement, and pending to mean that I’m in the middle of a reconciliation.

When you clear a transaction, that’s really just shorthand for clearing all of its postings. That is:

\begin{verbatim}
2012-03-10 * KFC
Expenses:Food $20.00
Assets:Cash
\end{verbatim}

Is the same as writing:

\begin{verbatim}
2012-03-10 KFC
* Expenses:Food $20.00
* Assets:Cash
\end{verbatim}

You can mark individual postings as cleared or pending, in case one “side” of the transaction has cleared, but the other hasn’t yet:

\begin{verbatim}
2012-03-10 KFC
Liabilities:Credit $100.00
* Assets:Checking
\end{verbatim}

### 5.6 Transaction notes

After the payee, and after at least one tab or two spaces (or a space and a tab), which Ledger calls a “hard separator”, you may introduce a note about the transaction using the ‘;’ character:

\begin{verbatim}
2012-03-10 * KFC ; yum, chicken...
\end{verbatim}
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5.7 Metadata

One of Ledger’s more powerful features is the ability to associate typed metadata with postings and transactions (by which I mean all of a transaction’s postings). This metadata can be queried, displayed, and used in calculations.

The are two forms of metadata: plain tags, and tag/value pairs.

5.7.1 Metadata tags

To tag an item, put any word not containing whitespace between two colons inside a comment:

```
2012-03-10 * KFC
Expenses:Food $20.00
Assets:Cash
; :TAG:
```

You can gang up multiple tags by sharing colons:

```
2012-03-10 * KFC
Expenses:Food $20.00 ; posting #1 note
Assets:Cash
; :TAG1:TAG2:TAG3:
```

5.7.1.1 Payee metadata tag

“Payee” is a special metadata field. If set on a posting, it will be used as the payee name for that posting. This affects the register report, the payees report, and the --by-payee option.

This is useful when for example you deposit 4 checks at a time to the bank. On the bank statement, there is just one amount ‘$400’, but you can specify from whom each check came, as shown by example below:

```
2010-06-17 Sample
Assets:Bank $400.00
Income:Check1 $-100.00 ; Payee: Person One
```
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Income:Check2 $-100.00 ; Payee: Person Two
Income:Check3 $-100.00 ; Payee: Person Three
Income:Check4 $-100.00 ; Payee: Person Four

When reporting with
$ ledger reg

it appears as:

10-Jun-17 Sample Assets:Bank $400.00 $400.00
Person One Income:Check1 $-100.00 $300.00
Person Two Income:Check2 $-100.00 $200.00
Person Three Income:Check3 $-100.00 $100.00
Person Four Income:Check4 $-100.00 0

This shows that they are all in the same transaction (which is why the date is not repeated), but they have different payees now.

If using the --strict or --pedantic options, you must declare this tag to avoid warnings and errors.

The payee name used with the tag is not enforced by the --check-payees option, due to a bug: https://github.com/ledger/ledger/issues/556.

5.7.2 Metadata values

To associate a value with a tag, use the syntax “Key: Value”, where the value can be any string of characters. Whitespace is needed after the colon, and cannot appear in the Key:

2012-03-10 * KFC Expenses:Food $20.00
Assets:Cash
; MyTag: This is just a bogus value for MyTag

5.7.3 Typed metadata

If a metadata tag ends in ::, its value will be parsed as a value expression and stored internally as a value rather than as a string. For example, although I can specify a date textually like so:

2012-03-10 * KFC Expenses:Food $20.00
Assets:Cash
; AuxDate: 2012/02/30

This date is just a string, and won’t be parsed as a date unless its value is used in a date-context (at which time the string is parsed into a date automatically every time it is needed as a date). If on the other hand I write this:

2012-03-10 * KFC Expenses:Food $20.00
Assets:Cash
; AuxDate:: [2012/02/30]

Then it is parsed as a date only once, and during parsing of the journal file, which would let me know right away that it is an invalid date.

5.8 Virtual postings

Ordinarily, the amounts of all postings in a transaction must balance to zero. This is non-negotiable. It’s what double-entry accounting is all about! But there are some tricks up Ledger’s sleeve...
You can use virtual accounts to transfer amounts to an account on the sly, bypassing the balancing requirement. The trick is that these postings are not considered “real”, and can be removed from all reports using `--real`.

To specify a virtual account, surround the account name with parentheses:

```
2012-03-10 * KFC
  Expenses:Food $20.00
  Assets:Cash (Budget:Food) $-20.00
```

If you want, you can state that virtual postings should balance against one or more other virtual postings by using brackets (which look “harder”) rather than parentheses:

```
2012-03-10 * KFC
  Expenses:Food $20.00
  Assets:Cash [Budget:Food] $-20.00
  [Equity:Budgets] $20.00
```

### 5.9 Expression amounts

An amount is a numerical figure with a commodity, but it can also be any value expression. To indicate this, surround the amount expression with parentheses:

```
2012-03-10 * KFC
  Expenses:Food ($10.00 + $20.00) ; Ledger adds it up for you
  Assets:Cash
```

### 5.10 Balance verification

If at the end of a posting’s amount (and after the cost too, if there is one) there is an equals sign, then Ledger will verify that the total value for that account as of that posting matches the amount specified. See `--permissive` option to relax the balance assertions checks.

There are two forms of this features: balance assertions, and balance assignments.

#### 5.10.1 Balance assertions

A balance assertion has this general form:

```
2012-03-10 KFC
  Expenses:Food $20.00
  Assets:Cash $-20.00 = $500.00
```

This simply asserts that after subtracting $20.00 from Assets:Cash, that the resulting total matches $500.00. If not, it is an error.

The assertion has an effect only on the specified commodity. If an account has multiple commodities, then only the one asserted is verified:

```
2012-03-10 KFC New York
  Expenses:Food $20.00
  Assets:Cash $-20.00 = $500.00
```

```
2012-03-11 KFC Montreal
  Expenses:Food 15.00 CAD
  Assets:Cash -15.00 CAD = $500.00
```

In this case, the amount in USD of cash (which has not changed) is validated. Nothing is asserted about the current amount of Canadian dollars in ‘Asset:Cash’.
5.10.1.1 Special assertion value 0

The only value that can be asserted without a commodity is ‘0’. This results in a cross-commodities assertion, which makes it possible to assert that an account is totally empty.

```
2012-03-09 Fill Wallet
  Revenue  $20.00
  Revenue  15.00 CAD
  Assets:Cash

2012-03-10 KFC New York
  Expenses:Food  $20.00
  Assets:Cash  $-20.00

2012-03-11 KFC Montreal
  Expenses:Food  15.00 CAD
  Assets:Cash  -15.00 CAD = 0
```

The last transaction will assert that we are out of cash of any sort.

5.10.2 Balance assignments

A balance assignment has this form:

```
2012-03-10 KFC
  Expenses:Food  $20.00
  Assets:Cash = $500.00
```

This sets the amount of the second posting to whatever it would need to be for the total in ‘Assets:Cash’ to be $500.00 after the posting. If the resulting amount is not $-20.00 in this case, it is an error.

5.10.3 Resetting a balance

Say your book-keeping has gotten a bit out of date, and your Ledger balance no longer matches your bank balance. You can create an adjustment transaction using balance assignments:

```
2012-03-10 Adjustment
  Assets:Cash = $500.00
  Equity:Adjustments
```

Since the second posting is also null, its value will become the inverse of whatever amount is generated for the first posting.

This is the only time in ledger when more than one posting’s amount may be empty—and then only because it’s not truly empty, it is indirectly provided by the balance assignment’s value.

5.10.4 Balancing transactions

As a consequence of all the above, consider the following transaction:

```
2012-03-10 My Broker
  [Assets:Brokerage] = 10 AAPL
```

What this says is: set the amount of the posting to whatever value is needed so that ‘Assets:Brokerage’ contains 10 AAPL. Then, because this posting must balance, ensure that its value is zero. This can only be true if Assets:Brokerage does indeed contain 10 AAPL at that point in the input file.
A balanced virtual transaction is used simply to indicate to Ledger that this is not a “real” transaction. It won’t appear in any reports anyway (unless you use a register report with --empty).

5.11 Posting cost

When you transfer a commodity from one account to another, sometimes it gets transformed during the transaction. This happens when you spend money on gas, for example, which transforms dollars into gallons of gasoline, or dollars into stocks in a company.

In those cases, Ledger will remember the “cost” of that transaction for you, and can use it during reporting in various ways. Here’s an example of a stock purchase:

```
2012-03-10 My Broker
    Assets:Brokerage 10 AAPL
    Assets:Brokerage:Cash $-500.00
```

This is different from transferring 10 AAPL shares from one account to another, in this case you are exchanging one commodity for another. The resulting posting’s cost is $50.00 per share.

5.12 Explicit posting costs

You can make any posting’s cost explicit using the ‘@’ symbol after the amount or amount expression:

```
2012-03-10 My Broker
    Assets:Brokerage 10 AAPL @ $50.00
    Assets:Brokerage:Cash $-500.00
```

When you do this, since Ledger can now figure out the balancing amount from the first posting’s cost, you can elide the other amount:

```
2012-03-10 My Broker
    Assets:Brokerage 10 AAPL @ $50.00
    Assets:Brokerage:Cash
```

5.12.1 Primary and secondary commodities

It is a general convention within Ledger that the “top” postings in a transaction contain the target accounts, while the final posting contains the source account. Whenever a commodity is exchanged like this, the commodity moved to the target account is considered “secondary”, while the commodity used for purchasing and tracked in the cost is “primary”.

Said another way, whenever Ledger sees a posting cost of the form "AMOUNT @ AMOUNT", the commodity used in the second amount is marked “primary”.

The only meaning a primary commodity has is that the --market (-V) flag will never convert a primary commodity into any other commodity. --exchange COMMODITY (-X) still will, however.

5.13 Posting cost expressions

Just as you can have amount expressions, you can have posting expressions:

```
2012-03-10 My Broker
    Assets:Brokerage 10 AAPL @ $(500.00 / 10)
```
You can even have both:

2012-03-10 My Broker
Assets:Brokerage (5 AAPL × 2) @ ($500.00 / 10)
Assets:Brokerage:Cash

5.14 Total posting costs

The cost figure following the ‘@’ character specifies the per-unit price for the commodity being transferred. If you’d like to specify the total cost instead, use ‘@@’:

2012-03-10 My Broker
Assets:Brokerage 10 AAPL @@ $500.00
Assets:Brokerage:Cash

Ledger reads this as if you had written:

2012-03-10 My Broker
Assets:Brokerage 10 AAPL @ ($500.00 / 10)
Assets:Brokerage:Cash

5.15 Virtual posting costs

Normally whenever a commodity exchange like this happens, the price of the exchange (such as $50 per share of AAPL, above) is recorded in Ledger’s internal price history database. To prevent this from happening in the case of an exceptional transaction, surround the ‘@’ or ‘@@’ with parentheses:

2012-03-10 My Brother
Assets:Brokerage 1000 AAPL (@) $1
Income:Gifts Received

5.16 Commodity prices

When a transaction occurs that exchanges one commodity for another, Ledger records that commodity price not only within its internal price database, but also attached to the commodity itself. Usually this fact remains invisible to the user, unless you turn on --lot-prices to show these hidden price figures.

For example, consider the stock sale given above:

2012-03-10 My Broker
Assets:Brokerage 10 AAPL @ $50.00
Assets:Brokerage:Cash

The commodity transferred into ‘Assets:Brokerage’ is not actually 10 AAPL, but rather 10 AAPL {[$50.00]}. The figure in braces after the amount is called the “lot price”. It’s Ledger’s way of remembering that this commodity was transferred through an exchange, and that $50.00 was the price of that exchange.

This becomes significant if you later sell that commodity again. For example, you might write this:

2012-04-10 My Broker
Assets:Brokerage:Cash -10 AAPL @ $75.00
Assets:Brokerage

And that would be perfectly fine, but how do you track the capital gains on the sale? It could be done with a virtual posting:

2012-04-10 My Broker
But this gets messy since capital gains income is very real, and not quite appropriate for a virtual posting.

Instead, if you reference that same hidden price annotation, Ledger will figure out that the price of the shares you’re selling, and the cost you’re selling them at, don’t balance:

2012-04-10 My Broker
Assets:Brokerage:Cash $750.00
Assets:Brokerage -10 AAPL {$50.00} @ $75.00
Income:Capital Gains $-250.00

This transaction will fail because the $250.00 price difference between the price you bought those shares at, and the cost you’re selling them for, does not match. The lot price also identifies which shares you purchased on that prior date.

5.16.1 Total commodity prices

As a shorthand, you can specify the total price instead of the per-share price in doubled braces. This goes well with total costs, but is not required to be used with them:

2012-04-10 My Broker
Assets:Brokerage:Cash $750.00
Assets:Brokerage -10 AAPL {{$500.00}} @@ $750.00
Income:Capital Gains $-250.00

It should be noted that this is a convenience only for cases where you buy and sell whole lots. The {{$500.00}} is not an attribute of the commodity, whereas {$50.00} is. In fact, when you write {{$500.00}}, Ledger just divides that value by 10 and sees {$50.00}. So if you use the print command to look at this transaction, you’ll see the single braces form in the output. The double braces price form is a shorthand only.

Plus, it comes with dangers. This works fine:

2012-04-10 My Broker
Assets:Brokerage 10 AAPL @ $50.00
Assets:Brokerage:Cash $-500.00

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {{$50.00}} @@ $375.00
Income:Capital Gains $-125.00

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {{$500.00}} @@ $375.00
Income:Capital Gains $-125.00

But this does not do what you might expect:

2012-04-10 My Broker
Assets:Brokerage 10 AAPL @ $50.00
Assets:Brokerage:Cash $-500.00

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {{$500.00}} @@ $375.00
Income:Capital Gains $-125.00
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {{$500.00}} @@ $375.00
Income:Capital Gains $-125.00

And in cases where the amounts do not divide into whole figures and must be rounded, the capital gains figure could be off by a cent. Use with caution.

### 5.17 Prices versus costs

Because lot pricing provides enough information to infer the cost, the following two transactions are equivalent:

2012-04-10 My Broker
Assets:Brokerage 10 AAPL @ $50.00
Assets:Brokerage:Cash $-500.00

2012-04-10 My Broker
Assets:Brokerage 10 AAPL {$50.00}
Assets:Brokerage:Cash $-500.00

However, note that what you see in some reports may differ, for example in the print report. Functionally, however, there is no difference, and neither the register nor the balance report are sensitive to this difference.

### 5.18 Fixated prices and costs

If you bought a stock last year, and ask for its value today, Ledger will consult its price database to see what the most recent price for that stock is. You can short-circuit this lookup by “fixing” the price at the time of a transaction. This is done using ‘{=AMOUNT}’:

2012-04-10 My Broker
Assets:Brokerage 10 AAPL {=$50.00}
Assets:Brokerage:Cash $-500.00

These 10 AAPL will now always be reported as being worth $50, no matter what else happens to the stock in the meantime.

Fixated prices are a special case of using lot valuation expressions (see below) to fix the value of a commodity lot.

Since price annotations and costs are largely interchangeable and a matter of preference, there is an equivalent syntax for specified fixated prices by way of the cost:

2012-04-10 My Broker
Assets:Brokerage 10 AAPL @ =$50.00
Assets:Brokerage:Cash $-500.00

This is the same as the previous transaction, with the same caveats found in Section 5.17 [Prices versus costs], page 41.

### 5.19 Lot dates

In addition to lot prices, you can specify lot dates and reveal them with --lot-dates. Other than that, however, they have no special meaning to Ledger. They are specified after the amount in square brackets (the same way that dates are parsed in value expressions):

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {{$50.00}} [2012-04-10] @@ $375.00
Income:Capital Gains $-125.00
5.20 Lot notes

You can also associate arbitrary notes for your own record keeping in parentheses, and reveal them with --lot-notes. One caveat is that the note cannot begin with an ‘@’ character, as that would indicate a virtual cost:

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {$50.00} [2012-04-10] (Oh my!) @@ $375.00
Income:Capital Gains $-125.00

You can specify any combination of lot prices, dates or notes, in any order. They are all optional.

To show all lot information in a report, use --lots.

5.21 Lot value expressions

Normally when you ask Ledger to display the values of commodities held, it uses a value expression called “market” to determine the most recent value from its price database—even downloading prices from the Internet, if --download (-Q) was specified and a suitable getquote script is found on your system.

However, you can override this valuation logic by providing a commodity valuation expression in doubled parentheses. This expression must result in one of two values: either an amount to always be used as the per-share price for that commodity; or a function taking three arguments, which is called to determine that price.

If you use the functional form, you can either specify a function name, or a lambda expression. Here’s a function that yields the price as $10 in whatever commodity is being requested:

\[
\text{define ten_dollars}(s, d, t) = \text{market}($10, d, t)
\]

I can now use that in a lot value expression as follows:

2012-04-10 My Broker
Assets:Brokerage:Cash $375.00
Assets:Brokerage -5 AAPL {$50.00} ((ten_dollars)) @@ $375.00
Income:Capital Gains $-125.00

Alternatively, I could do the same thing without pre-defining a function by using a lambda expression taking three arguments:

2012-04-10 My Broker
A:B:Cash $375.00
A:B -5 AAPL {$50.00} ((s, d, t -> \text{market}($10, d, t))) @@ $375.00
Income:Capital Gains $-125.00

The arguments passed to these functions have the following meaning:

- source The source commodity string, or an amount object. If it is a string, the return value must be an amount representing the price of the commodity identified by that string (example: ‘$’). If it is an amount, return the value of that amount as a new amount (usually calculated as commodity price times source amount).
- date The date to use for determining the value. If null, it means no date was specified, which can mean whatever you want it to mean.
- target If not null, a string representing the desired target commodity that the commodity price, or repriced amount, should be valued in. Note that this string can be
a comma-separated list, and that some or all of the commodities in that list may be suffixed with an exclamation mark, to indicate what is being desired.

In most cases, it is simplest to either use explicit amounts in your valuation expressions, or just pass the arguments down to `market` after modifying them to suit your needs.

## 5.22 Automated Transactions

An automated transaction is a special kind of transaction which adds its postings to other transactions any time one of that other transactions’ postings matches its predicate. The predicate uses the same query syntax as the Ledger command-line.

Consider this posting:

```
2012-03-10 KFC
Expenses:Food $20.00
Assets:Cash
```

If I write this automated transaction before it in the file:

```
= expr true
Foo $50.00
Bar $-50.00
```

Then the first transaction will be modified during parsing as if I’d written this:

```
2012-03-10 KFC
Expenses:Food $20.00
Foo $1000.00
Bar $-1000.00
Assets:Cash $-20.00
```

Despite this fancy logic, automated transactions themselves follow most of the same rules as regular transactions: their postings must balance (unless you use a virtual posting), you can have metadata, etc.

One thing you cannot do, however, is elide amounts in an automated transaction.

### 5.22.1 Amount multipliers

As a special case, if an automated transaction’s posting’s amount (phew) has no commodity, it is taken as a multiplier upon the matching posting’s cost. For example:

```
= expr true
Foo 50.00
Bar -50.00
```

```
2012-03-10 KFC
Expenses:Food $20.00
```

Then the latter transaction turns into this during parsing:

```
2012-03-10 KFC
Expenses:Food $20.00
Foo $1000.00
Bar $-1000.00
Assets:Cash $-20.00
```
5.22.2 Accessing the matching posting’s amount

If you use an amount expression for an automated transaction’s posting, that expression has access to all the details of the matched posting. For example, you can refer to that posting’s amount using the “amount” value expression variable:

\[
\text{expr true} \\
\text{(amount * 2)} \quad \text{; same as just "2" in this case}
\]

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$20.00 \\
\text{Assets:Cash} & \\
\end{array}
\]

This becomes:

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$40.00 \\
\text{Assets:Cash} & \$-20.00 \\
\end{array}
\]

5.22.3 Referring to the matching posting’s account

Sometimes you want to refer to the account that was matched in some way within the automated transaction itself. This is done by using the string ‘\$account’, anywhere within the account part of the automated posting:

\[
\text{expr food} \\
\text{(Budget:\$account)} | 10
\]

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$20.00 \\
\text{Assets:Cash} & \\
\end{array}
\]

Becomes:

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$200.00 \\
\text{(Budget:Expenses:Food)} & \$200.00 \\
\text{Assets:Cash} & \$-20.00 \\
\end{array}
\]

Keep in mind that if you are using --strict or --pedantic you will have to explicitly define an account \$account to avoid errors.

\[
\text{account \$account}
\]

5.22.4 Applying metadata to every matched posting

If the automated transaction has a transaction note, that note is copied (along with any metadata) to every posting that matches the predicate:

\[
\text{expr food} \\
\text{; Foo: Bar} \\
\text{(Budget:\$account)} | 10
\]

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$20.00 \\
\text{Assets:Cash} & \\
\end{array}
\]

Becomes:

\[
\begin{array}{ll}
\text{2012-03-10 KFC} & \text{Expenses:Food} | \$20.00 \\
\text{; Foo: Bar} & \\
\end{array}
\]
Chapter 5: Transactions

5.22.5 Applying metadata to the generated posting

If the automated transaction’s posting has a note, that note is carried to the generated posting within the matched transaction:

```
= food
  (Budget:$account) 10
  ; Foo: Bar

2012-03-10 KFC
 Expenses:Food   $20.00
 Assets:Cash
```

Becomes:

```
2012-03-10 KFC
 Expenses:Food   $20.00
 (Budget:Expenses:Food) $200.00
  ; Foo: Bar
 Assets:Cash   $-20.00
```

This is slightly different from the rules for regular transaction notes, in that an automated transaction’s note does not apply to every posting within the automated transaction itself, but rather to every posting it matches.

5.22.6 State flags

Although you cannot mark an automated transaction as a whole as cleared or pending, you can mark its postings with a ‘*’ or ‘!’ before the account name, and that state flag gets carried to the generated posting.

5.22.7 Effective Dates

In the real world, transactions do not take place instantaneously. Purchases can take several days to post to a bank account. And you may pay ahead for something for which you want to distribute costs. With Ledger you can control every aspect of the timing of a transaction.

Say you’re in business. If you bill a customer, you can enter something like

```
2008/01/01=2008/01/14 Client invoice ; estimated date you’ll be paid
 Assets:Accounts Receivable $100.00
 Income: Client name
```

Then, when you receive the payment, you change it to

```
2008/01/01=2008/01/15 Client invoice ; actual date money received
 Assets:Accounts Receivable $100.00
 Income: Client name
```

and add something like

```
2008/01/15 Client payment
 Assets:Checking $100.00
 Assets:Accounts Receivable
```

Now

```
$ ledger --begin 2008/01/01 --end 2008/01/14 bal Income
```

gives you your accrued income in the first two weeks of the year, and

```
$ ledger --effective --begin 2008/01/01 --end 2008/01/14 bal Income
```
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gives you your cash basis income in the same two weeks.

Another use is distributing costs out in time. As an example, suppose you just prepaid into a local vegetable co-op that sustains you through the winter. It costs $225 to join the program, so you write a check. You don’t want your October grocery budget to be blown because you bought food ahead, however. What you really want is for the money to be evenly distributed over the next six months so that your monthly budgets gradually take a hit for the vegetables you’ll pick up from the co-op, even though you’ve already paid for them.

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
<th>Date</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008/10/16</td>
<td>(2090) Bountiful Blessings Farm</td>
<td></td>
<td>2008/11/16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2008/10/01]</td>
<td></td>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2008/11/01]</td>
<td></td>
</tr>
<tr>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2008/12/01]</td>
<td></td>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2009/01/01]</td>
<td></td>
</tr>
<tr>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2009/02/01]</td>
<td></td>
<td>Expenses:Food:Groceries</td>
<td>$ 37.50 ; [=2009/03/01]</td>
<td></td>
</tr>
<tr>
<td>Assets:Checking</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This entry accomplishes this. Every month you’ll see an automatic $37.50 deficit like you should, while your checking account really knows that it debited $225 this month.

And using the --effective option, the initial date will be overridden by the effective dates.

$ ledger --effective register Groceries

08-Oct-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 37.50
08-Nov-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 75.00
08-Dec-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 112.50
09-Jan-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 150.00
09-Feb-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 187.50
09-Mar-01 Bountiful Blessings... Expense:Food:Groceries $ 37.50 $ 225.00

5.22.8 Periodic Transactions

A periodic transaction starts with a tilde ‘~’ followed by a period expression (see Section 8.4 [Period Expressions], page 92). Periodic transactions are used for budgeting and forecasting only, they have no effect without the --budget option specified. For examples and details, see Chapter 9 [Budgeting and Forecasting], page 94.

5.22.9 Concrete Example of Automated Transactions

As a Bahá’í, I need to compute Huqúqu’lláh whenever I acquire assets. It is similar to tithing for Jews and Christians, or to Zakát for Muslims. The exact details of computing Huqúqu’lláh are somewhat complex, but if you have further interest, please consult the Web.

Ledger makes this otherwise difficult law very easy. Just set up an automated posting at the top of your ledger file:

; This automated transaction will compute Huqúqu’lláh based on this
; journal’s postings. Any accounts that match will affect the
; Liabilities:Huquq’Illah account by 19% of the value of that posting.

= /^'(?:Income:(?:Expenses:)?(?:Business|Rent$|Furnishings|Taxes|Insurance))$/
   (Liabilities:Huquq’Illah) 0.19

This automated posting works by looking at each posting in the ledger file. If any match the given value expression, 19% of the posting’s value is applied to the
'Liabilities:Huququ'llah' account. So, if $1000 is earned from 'Income:Salary', $190 is added to 'Liabilities:Huququ'llah'; if $1000 is spent on Rent, $190 is subtracted.

2003/01/01 (99) Salary
Income:Salary -$1000
Assets:Checking

2003/01/01 (100) Rent
Expenses:Rent $500
Assets:Checking

The ultimate balance of Huququ'llah reflects how much is owed in order to fulfill one’s obligation to Huququ'llah. When ready to pay, just write a check to cover the amount shown in ‘Liabilities:Huququ'llah’. That transaction would look like:

2003/01/01 (101) Baha'i Huququ'llah Trust
Liabilities:Huququ'llah $1,000.00
Assets:Checking

That’s it. To see how much Huquq is currently owed based on your ledger transactions, use:

$ ledger balance Liabilities:Huquq
$-95 Liabilities:Huququ'llah

This works fine, but omits one aspect of the law: that Huquq is only due once the liability exceeds the value of 19 mithqals of gold (which is roughly 2.22 ounces). So what we want is for the liability to appear in the balance report only when it exceeds the present day value of 2.22 ounces of gold. This can be accomplished using the command:

$ ledger -Q -t "Liab.*Huquq/?(a/P{2.22 AU}<={-1.0}&a):a" bal liab

With this command, the current price for gold is downloaded, and the Huququ'llah is reported only if its value exceeds that of 2.22 ounces of gold. If you wish the liability to be reflected in the parent subtotal either way, use this instead:

$ ledger -Q -T "Liab.*Huquq/?(O/P{2.22 AU}<={-1.0}&O):O" bal liab

In some cases, you may wish to refer to the account of whichever posting matched your automated transaction’s value expression. To do this, use the special account name '$account':

= /"Some:Long:Account:Name/
  [$account] 0.10
  [Savings] 0.10

This example causes 10% of the matching account’s total to be deferred to the ‘Savings’ account—as a balanced virtual posting, which may be excluded from reports by using --real.
6 Building Reports

6.1 Introduction

The power of Ledger comes from the incredible flexibility in its reporting commands, combined with formatting commands. Some options control what is included in the calculations, and formatting controls how it is displayed. The combinations are infinite. This chapter will show you the basics of combining various options and commands. In the next chapters you will find details about the specific commands and options.

6.2 Balance Reports

6.2.1 Controlling the Accounts and Payees

The balance report is the most commonly used report. The simplest invocation is:

```
$ ledger balance -f drewr3.dat
```

which will print the balances of every account in your journal.

```
$ -3,804.00 Assets
$ 1,396.00 Checking
$  30.00 Business
$ -5,200.00 Savings
$ -1,000.00 Equity:Opening Balances
$  6,654.00 Expenses
$  5,500.00 Auto
$  20.00 Books
$  300.00 Escrow
$  334.00 Food:Groceries
$  500.00 Interest:Mortgage
$ -2,030.00 Income
$ -2,000.00 Salary
$ -30.00 Sales
$ -63.60 Liabilities
$ -20.00 MasterCard
$  200.00 Mortgage:Principal
$ -243.60 Tithe
```

Most times, this is more than you want. Limiting the results to specific accounts is as easy as entering the names of the accounts after the command:

```
$ ledger balance -f drewr3.dat Auto MasterCard
```

```
$ 5,500.00 Expenses:Auto
$ -20.00 Liabilities:MasterCard

-------------------
$  5,480.00
```

Note the implicit logical or between ‘Auto’ and ‘MasterCard’.

If you want the entire contents of a branch of your account tree, use the highest common name in the branch:

```
$ ledger balance -f drewr3.dat Income
```

```
$ -2,030.00 Income
$ -2,000.00 Salary
$ -30.00 Sales
```
You can use general regular expressions in nearly any place Ledger needs a string:

$ ledger balance -f drewr3.dat "Bo"

This first example looks for any account starting with ‘Bo’, of which there are none.

$ ledger balance -f drewr3.dat Bo

$ 20.00 Expenses:Books

This second example looks for any account containing ‘Bo’, which is ‘Expenses:Books’.

If you want to know exactly how much you have spent in a particular account on a particular payee, the following are equivalent:

$ ledger balance Auto:Fuel and Chevron

$ ledger balance --limit 'account=/Fuel/' and 'payee=/Chev/'

will show you the amount expended on gasoline at Chevron. The second example is the first example of the very powerful expression language available to shape reports. The first example may be easier to remember, but learning to use the second will open up far more possibilities.

If you want to exclude specific accounts from the report, you can exclude multiple accounts with parentheses:

$ ledger bal Expenses and not (Expenses:Drinks or Expenses:Candy or Expenses:Gifts)

### 6.2.2 Controlling Formatting

These examples all use the default formatting for the balance report. Customizing the formatting allows you to see only what you want, or interface Ledger with other programs. For examples and details, see Chapter 12 [Format Strings], page 105, and Section 6.4.1 [Asset Allocation], page 50.

### 6.3 Typical queries

A query such as the following shows all expenses since last October, sorted by total:

$ ledger -b "last oct" -S T bal ^expenses

From left to right the options mean: Show transactions since last October; sort by the absolute value of the total; and report the balance for all accounts that begin with ‘expenses’.

#### 6.3.1 Reporting monthly expenses

The following query makes it easy to see monthly expenses, with each month’s expenses sorted by the amount:

$ ledger -M --period-sort "(amount)" reg ^expenses

Now, you might wonder where the money came from to pay for these things. To see that report, add --related (-r), which shows the “related account” postings:

$ ledger -M --period-sort "(amount)" -r reg ^expenses

But maybe this prints too much information. You might just want to see how much you’re spending with your MasterCard. That kind of query requires the use of a display predicate,
since the postings calculated must match ‘\texttt{\textasciitilde expenses}’, while the postings displayed must match ‘\texttt{mastercard}’. The command would be:

\begin{verbatim}
$ ledger -M -r --display "account=\~{}/mastercard/" reg \^expenses
\end{verbatim}

This query says: Report monthly subtotals; report the “related account” postings; display only related postings whose account matches ‘\texttt{mastercard}’, and base the calculation on postings matching ‘\texttt{\textasciitilde expenses}’.

This works just as well for reporting the overall total, too:

\begin{verbatim}
$ ledger -s -r --display "account=\~{}/mastercard/" reg \^expenses
\end{verbatim}

The \texttt{--subtotal (-s)} option subtotal all postings, just as \texttt{--monthly (-M)} subtotaled by the month. The running total in both cases is off, however, since a display expression is being used.

### 6.4 Advanced Reports

#### 6.4.1 Asset Allocation

A very popular method of managing portfolios is to control the percent allocation of assets by certain categories. The mix of categories and the weights applied to them vary by investing philosophy, but most follow a similar pattern. Tracking asset allocation in ledger is not difficult but does require some additional effort to describe how the various assets you own contribute to the asset classes you want to track.

In our simple example we assume you want to apportion your assets into the general categories of domestic and international equities (stocks) and a combined category of bonds and cash. For illustrative purposes, we will use several publicly available mutual funds from Vanguard. The three funds we will track are the Vanguard 500 IDX FD Signal (VIFSX), the Vanguard Target Retirement 2030 (VTHRX), and the Vanguard Short Term Federal Fund (VSGBX). Each of these funds allocates assets to different categories of the investment universe and in different proportions. When you buy a share of VTHRX, that share is partially invested in equities, and partially invested in bonds and cash. Below is the asset allocation for each of the instruments listed above:

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Domestic</th>
<th>Equity</th>
<th>Equity bonds/cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>VIFSX</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VTHRX</td>
<td>24.0%</td>
<td>56.3%</td>
<td>19.7%</td>
</tr>
<tr>
<td>VSGBX</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

These numbers are available from the prospectus of any publicly available mutual fund. Of course a single stock issue is 100% equity and a single bond issue is 100% bonds.

We track purchases of specific investments using the symbol of that investment as its commodity. How do we tell Ledger that a share of VTHRX is 24% Domestic equity? Enter automatic transactions and virtual accounts.

At the top of our ledger we enter automatic transactions that describe these proportions to Ledger. In the same entries we set up virtual accounts that let us separate these abstract calculations from our actual balances.

For the three instruments listed above, those automatic transactions would look like:

\begin{verbatim}
= expr ( commodity == 'VIFSX' )
\end{verbatim}
(Allocation:Equities:Domestic) 1.000

= expr (commodity == 'VTHRX')
(Allocation:Equities:Global) 0.240
(Allocation:Equities:Domestic) 0.563
(Allocation:Bonds/Cash) 0.197

= expr (commodity == 'VBMFX')
(Allocation:Bonds/Cash) 1.000

2015-01-01 Buy VIFSX
Assets:Broker 100 VIFSX
Assets:Cash $-10000

2015-01-01 Buy VTHRX
Assets:Broker 10 VTHRX
Assets:Cash $-10000

2015-01-01 Buy VBMFX
Assets:Broker 1 VBMFX
Assets:Cash $-10000

How do these work? First the ‘=’ sign at the beginning of the line tells ledger this is an automatic transaction to be applied when the condition following the ‘=’ is true. After the ‘=’ sign is a value expression (see Chapter 11 [Value Expressions], page 97) that returns true any time a posting contains the commodity of interest.

The following line gives the proportions (not percentages) of each unit of commodity that belongs to each asset class. Whenever Ledger sees a buy or sell of a particular commodity it will credit or debit these virtual accounts with that proportion of the number of shares moved.

Now that Ledger understands how to distribute the commodities amongst the various asset classes how do we get a report that tells us our current allocation? Using the balance command and some tricky formatting!

```
ledger bal Allocation --current --format "
%17((depth_spacer)+(partial_account))
%10(percent(market(display_total), market(parent.total)))
%16(market(display_total))\n\n"
```

Which yields:

<table>
<thead>
<tr>
<th>Allocation</th>
<th>100.00%</th>
<th>$30000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds/Cash</td>
<td>39.90%</td>
<td>$11970</td>
</tr>
<tr>
<td>Equities</td>
<td>60.10%</td>
<td>$18030</td>
</tr>
<tr>
<td>Domestic</td>
<td>86.69%</td>
<td>$15630</td>
</tr>
<tr>
<td>Global</td>
<td>13.31%</td>
<td>$2400</td>
</tr>
</tbody>
</table>

Let’s look at the Ledger invocation a bit closer. The command above is split into lines for clarity. The first line is very vanilla Ledger asking for the current balances of the account in the “Allocation” tree, using a special formatter.

The magic is in the formatter. The second line simply tells Ledger to print the partial account name indented by its depth in the tree. The third line is where we calculate and display the percentages. The `display_total` command gives the values of the total calculated for the account in this line. The `parent.total` command gives the total for the next level up in the tree. `percent` formats their ratio as a percentage. The fourth line
tells ledger to display the current market value of the line. The last two characters ‘%/’ tell
Ledger what to do for the last line, in this case, nothing.

### 6.4.2 Visualizing with Gnuplot

If you have the “Gnuplot” program installed, you can graph any of the above register reports.
The script to do this is included in the ledger distribution, and is named contrib/report.
Install `report` anywhere along your `PATH`, and then use `report` instead of `ledger` when
doing a register report. The only thing to keep in mind is that you must specify `--amount-data (-j)` or `--total-data (-J)` to indicate whether “Gnuplot” should plot the amount,
or the running total. For example, this command plots total monthly expenses made on
your MasterCard.

```bash
$ report -j -M -r --display "account =~ /mastercard/" reg ^expenses
```

The `report` script is a very simple Bourne shell script, that passes a set of scripted
commands to “Gnuplot”. Feel free to modify the script to your liking, since you may prefer
histograms to line plots, for example.

Here are some useful plots:

```bash
report -j -M reg ^expenses  # monthly expenses
report -J reg checking     # checking account balance
report -J reg "income ^expenses"  # cash flow report

# net worth report, ignoring non-$ postings
report -J -l "Ua>={\$0.01}" reg ~assets ~liab

# net worth report starting last February. the use of a display
# predicate (-d) is needed, otherwise the balance will start at
# zero, and thus the y-axis will not reflect the true balance
report -J -l "Ua>={\$0.01}" -d "d>=[last feb]" reg ~assets ~liab
```

The last report uses both a calculation predicate `--limit EXPR (-l)` and a display
predicate `--display EXPR (-d)`. The calculation predicate limits the report to postings
whose amount is greater than or equal to $1 (which can only happen if the posting amount
is in dollars). The display predicate limits the transactions displayed to just those since
last February, even though those transactions from before will be computed as part of the
balance.
7 Reporting Commands

7.1 Primary Financial Reports

7.1.1 The balance command
The balance command reports the current balance of all accounts. It accepts a list of optional regexes, which confine the balance report to the matching accounts. If an account contains multiple types of commodities, each commodity’s total is reported separately.

7.1.2 The equity command
The equity command prints out account balances as if they were transactions. This makes it easy to establish the starting balances for an account, such as when Section 4.9 [Archiving Previous Years], page 31.

7.1.3 The register command
The register command displays all the postings occurring in a single account, line by line. The account regex must be specified as the only argument to this command. If any regexes occur after the required account name, the register will contain only those postings that match, which makes it very useful for hunting down a particular posting.

The output from register is very close to what a typical checkbook, or single-account ledger, would look like. It also shows a running balance. The final running balance of any register should always be the same as the current balance of that account.

If you have “Gnuplot” installed, you may plot the amount or running total of any register by using the script report, which is included in the Ledger distribution. The only requirement is that you add either --amount-data (-j) or --total-data (-J) to your register command, in order to plot either the amount or total column, respectively.

7.1.4 The print command
The print command prints out ledger transactions in a textual format that can be parsed by Ledger. They will be properly formatted, and output in the most economic form possible. The print command also takes a list of optional regexes, which will cause only those postings which match in some way to be printed.

The print command can be a handy way to clean up a ledger file whose formatting has gotten out of hand.

7.2 Reports in other Formats

7.2.1 Comma Separated Values files

7.2.1.1 The csv command
The csv command prints the desired ledger transactions in a csv format suitable for importing into other programs. You can specify the transactions to print using all the normal limiting and searching functions.
7.2.1.2 The convert command

The `convert` command parses a comma separated value (csv) file and prints Ledger transactions. Many banks offer csv file downloads. Unfortunately, the file formats, aside from the commas, are all different. The ledger `convert` command tries to help as much as it can.

Your bank’s csv files will have fields in different orders from other banks, so there must be a way to tell Ledger what to expect. Insert a line at the beginning of the csv file that describes the fields to Ledger.

For example, this is a portion of a csv file downloaded from a credit union in the United States:

```
Account Name: VALUFIRST CHECKING
Account Number: 71
Date Range: 11/13/2011 - 12/13/2011

Transaction Number,Date,Description,Memo,Amount Debit,Amount Credit,Balance,Check Number,Fees
767718,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-8.80,,00001640.04,,
767406,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-1.03,,00001648.84,,
683342,12/13/2011,"Visa Checking","NetFlix Date 12/12/11 000326555896 5988",-21.85,,00001649.87,,
639668,12/13/2011,"Withdrawal","ID: 1741472662 CO: XXAA.COM PAYMNT",-236.65,,00001671.72,,
1113648,12/12/2011,"Withdrawal","Tuscan IT #00037657",-29.73,,00001908.37,,
```

Unfortunately, as it stands Ledger cannot read it, but you can. Ledger expects the first line to contain a description of the fields on each line of the file. The fields ledger can recognize contain these case-insensitive strings `date`, `posted`, `code`, `payee` or `desc` or `description`, `amount`, `cost`, `total`, and `note`.

Delete the account description lines at the top, and replace the first line in the data above with:

```
, date, payee, note, amount,, code,
```

Then execute ledger like this:

```
$ ledger convert download.csv --input-date-format "%m/%d/%Y"
```

Where the `--input-date-format DATE_FORMAT` option tells ledger how to interpret the dates.

Importing csv files is a lot of work, but is very amenable to scripting.

If there are columns in the bank data you would like to keep in your ledger data, besides the primary fields described above, you can name them in the field descriptor list and Ledger will include them in the transaction as meta data if it doesn’t recognize the field name. For example, if you want to capture the bank transaction number and it occurs in the first column of the data use:

```
transid, date, payee, note, amount,, code,
```

Ledger will include `; transid: 767718` in the first transaction from the file above.

The `convert` command accepts four options. They are `--invert` which inverts the amount field, `--auto-match` which automatically matches an account from the Ledger journal for every CSV line, `--account STR` which you can use to specify the account to balance against, and `--rich-data` which stores additional tag/value pairs.

Using the two first lines of the above csv file,

```
, date, payee, note, amount,, code,
767718,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-8.80,,00001640.04,,
767406,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-1.03,,00001648.84,,
```
and launching the below command,

```
$ ledger convert download.csv --input-date-format "%m/%d/%Y" \
   --invert --account Assets:MyBank --rich-data \
   --file sample.dat --now=2012/01/13
```

you will get the result:

```
2011/12/13 * Withdrawal ;ACE HARDWARE 16335 S HOUGHTON RD
   ; CSV: 767718,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-8.80,,00001640.04,,
   ; Imported: 2012/01/13
   ; UUID: dfdc3c3d5c54c6967dd39d5b4e4fd1ea76e87233
   Expenses:Unknown 8.8
   Assets:MyBank

2011/12/13 * Withdrawal ;ACE HARDWARE 16335 S HOUGHTON RD
   ; CSV: 767406,12/13/2011,"Withdrawal","ACE HARDWARE 16335 S HOUGHTON RD",-1.03,,00001648.84,,
   ; Imported: 2012/01/13
   ; UUID: 63086448b1f29f7fd6efb11ea40660185a213f9d
   Expenses:Unknown 1.03
   Assets:MyBank
```

The three added metadata are: ‘CSV’ as the original line from csv file, ‘Imported’ as the date when the csv file was imported into Ledger, and ‘UUID’ as a checksum of original csv line.

If an entry with the same ‘UUID’ tag is already included in the normal ledger file (specified via `--file FILE (-f)` or via the environment variable `LEDGER_FILE`) this entry will not be printed again.

In the output above, the account is ‘Expenses:Unknown’ for CSV lines. You can use the `--auto-match` option to automatically match an account from your Ledger journal.

You can also use `convert` with `payee` and `account` directives. First, you can use the `payee` and `alias` directive to rewrite the `payee` field based on some rules. Then you can use the account and its `payee` directive to specify the account. I use it like this, for example:

```
payee Aldi
   alias "ALDI SUED SAGT DANKE
account Aufwand:Einkauf:Lebensmittel
   payee "(Aldi|Alnatura|Kaufland|REWE)"
```

Note that it may be necessary for the output of `ledger convert` to be passed through `ledger print` a second time if you want to match on the new payee field. During the `ledger convert` run, only the original payee name as specified in the csv data seems to be used.

### 7.2.2 The lisp command

The `lisp` command prints results in a form that can be read directly by Emacs Lisp. The format of the `sexp` is:

```
((BEG-POS CLEARED DATE CODE PAYEE
   (ACCOUNT AMOUNT)...) ; list of postings
   ...) ; list of transactions
```

`emacs` can also be used as a synonym for `lisp`.

### 7.2.3 Emacs org Mode

Org mode has a sub-system known as Babel which allows for literate programming. This allows you to mix text and code within the same document and automatically execute code which may generate results which will then appear in the text.
One of the languages supported by Babel is Ledger, so that you can have ledger commands embedded in a text file and have the output of ledger commands also appear in the text file. The output can be updated whenever any new ledger entries are added.

For instance, the following Org mode text document snippet illustrates a very naive but still useful application of the Babel system:

```org
* A simple test of ledger in an org file
The following are some entries and I have requested that ledger be run to generate a balance on the accounts. I could have asked for a register or, in fact, anything at all the ledger can do through command-line options.

#+begin_src ledger :cmdline bal :results value
2010/01/01 * Starting balance
  assets:bank:savings £1300.00
  income:starting balances
2010/07/22 * Got paid
  assets:bank:chequing £1000.00
  income:salary
2010/07/23 Rent
  expenses:rent £500.00
  assets:bank:chequing
#+end_src

#+results:
  £1800.00 assets:bank
  £500.00 chequing
  £1300.00 savings
  £500.00 expenses:rent
  £-2300.00 income
  £-1000.00 salary
  £-1300.00 starting balances
```

Typing C-c C-c anywhere in the “ledger source code block” will invoke ledger on the contents of that block and generate a “results” block. The results block can appear anywhere in the file but, by default, will appear immediately below the source code block.

You can combine multiple source code blocks before executing ledger and do all kinds of other wonderful things with Babel (and Org mode).

### 7.2.4 Org mode with Babel

Using Babel, it is possible to record financial transactions conveniently in an org file and subsequently generate the financial reports required.

As of Org mode 7.01, Ledger support is provided. Check the Babel documentation on Worg (https://orgmode.org/worg/org-contrib/babel/) for instructions on how to achieve this but I currently do this directly as follows:

```el
(org-babel-do-load-languages
 'org-babel-load-languages
 '(((Ledger . t) ;this is the important one for this tutorial )))
```

Once Ledger support in Babel has been enabled, we can proceed to include Ledger entries within an org file. There are three ways (at least) in which these can be included:

1. place all Ledger entries within one single source block and execute this block with different arguments to generate the appropriate reports,
2. place Ledger entries in more than one source block and use the `noweb` literal programming approach, supported by Babel, to combine these into one block elsewhere in the file for processing by Ledger,

3. place Ledger entries in different source blocks and use `tangle` to generate a Ledger file which you can subsequently process using Ledger directly.

The first two are described in more detail in this short tutorial.

### 7.2.4.1 Embedded Ledger example with single source block

The easiest, albeit possibly least useful, way in which to use Ledger within an org file is to use a single source block to record all Ledger entries. The following is an example source block:

```markdown
#+name: allinone
#+begin_src ledger
2010/01/01 * Starting balance
   assets:bank:savings £1300.00
   income:starting balances
2010/07/22 * Got paid
   assets:bank:chequing £1000.00
   income:salary
2010/07/23 Rent
   expenses:rent £500.00
   assets:bank:chequing
2010/07/24 Food
   expenses:food £150.00
   assets:bank:chequing
2010/07/31 * Interest on bank savings
   assets:bank:savings £3.53
   income:interest
2010/07/31 * Transfer savings
   assets:bank:savings £250.00
   assets:bank:chequing
2010/08/01 got paid again
   assets:bank:chequing £1000.00
   income:salary
#+end_src
```

In this example, we have combined both expenses and income into one set of Ledger entries. We can now generate register and balance reports (as well as many other types of reports) using Babel to invoke Ledger with specific arguments. The arguments are passed to Ledger using the `:cmdline` header argument. In the code block above, there is no such argument so the system takes the default. For Ledger code blocks, the default `:cmdline` argument is `bal` and the result of evaluating this code block (`C-c C-c`) would be:

```markdown
#+results: allinone()
    : £2653.53 assets:bank
    : £1100.00 chequing
    : £1553.53 savings
    : £650.00 expenses
    : £150.00 food
    : £500.00 rent
    : £-3303.53 income
    : £-3.53 interest
    : £-2000.00 salary
    : £-1300.00 starting balances
```
If, instead, you wished to generate a register of all the transactions, you would change the `#+begin_src` line for the code block to include the required command-line option:

```
#+begin_src ledger :cmdline reg
```

Evaluating the code block again would generate a different report.

Having to change the actual directive on the code block and re-evaluate makes it difficult to have more than one view of your transactions and financial state. Eventually, Babel will support passing arguments to `#+call` evaluations of code blocks but this support is missing currently. Instead, we can use the concepts of literary programming, as implemented by the `noweb` features of Babel, to help us.

7.2.4.2 Multiple Ledger source blocks with `noweb`

The `noweb` feature of Babel allows us to expand references to other code blocks within a code block. For Ledger, this can be used to group transactions according to type, say, and then bring various sets of transactions together to generate reports.

Using the same transactions used above, we could consider splitting these into expenses and income, as follows:

7.2.4.3 Income Entries

The first set of entries relates to income, either monthly pay or interest, all typically going into one of my bank accounts. Here, I have placed several entries, but we could have had each entry in a separate `src` block. Note that all code blocks you wish to refer to later must have the `:noweb yes` header argument specified.

```
#+name: income
#+begin_src ledger :noweb yes
2010/01/01 * Starting balance
   assets:bank:savings £1300.00
   income:starting balances
2010/07/22 * Got paid
   assets:bank:chequing £1000.00
   income:salary
2010/07/31 * Interest on bank savings
   assets:bank:savings £3.53
   income:interest
2010/07/31 * Transfer savings
   assets:bank:savings £250.00
   assets:bank:chequing
   assets:bank:chequing £1000.00
   income:salary
#+end_src
```

7.2.4.4 Expenses

The following entries relate to personal expenses, such as rent and food. Again, these have all been placed in a single `src` block but could have been done individually.

```
#+name: expenses
#+begin_src ledger :noweb yes
2010/07/23 Rent
   expenses:rent £500.00
   assets:bank:chequing
2010/07/24 Food
```
7.2.4.5 Financial Summaries

Given the ledger entries defined above in the income and expenses code blocks, we can now refer to these using the noweb expansion directives, <<name>>. We can now define different code blocks to generate specific reports for those transactions. Below are two examples, one to generate a balance report and one to generate a register report of all transactions.

7.2.4.6 An overall balance summary

The overall balance of your account and expenditure with a breakdown according to category is specified by passing the :cmdline bal argument to Ledger. This code block can now be evaluated (C-c C-c) and the results generated by incorporating the transactions referred to by the <<income>> and <<expenses>> lines.

```ledger
#+name: balance
#+begin_src ledger :cmdline bal :noweb yes
<<income>>
<<expenses>>
#+end_src

#+results: balance
: £2653.53 assets:bank
: £1100.00 chequing
: £1553.53 savings
: £650.00 expenses
: £150.00 food
: £500.00 rent
: £3303.53 income
: £-3.53 interest
: £-2000.00 salary
: £-1300.00 starting balances

If you want a less detailed breakdown of where your money is, you can specify the --collapse (-n) flag (i.e. ':cmdline -n bal') to tell Ledger to exclude sub-accounts in the report.

```ledger
#+begin_src ledger :cmdline -n bal :noweb yes
<<income>>
<<expenses>>
#+end_src

#+results: balance
: £2653.53 assets
: £650.00 expenses
: £3303.53 income

7.2.4.7 Generating a monthly register

You can also generate a monthly register (the reg command) by executing the following src block. This presents a summary of transactions for each monthly period (the --monthly (-M) argument) with a running total in the final column (which should be 0 at the end if all the entries are correct).

```ledger
#+name: monthlyregister
#+begin_src ledger :cmdline -M reg :noweb yes
```

expenses:food £150.00
assets:bank:chequing

#end_src
We could also generate a monthly report on our assets showing how these are increasing (or decreasing!). In this case, the final column will be the running total of the assets in our ledger.

```ledger
<<income>>
<<expenses>>
#+end_src

#+results: monthlyregister
: 2010/01/01 - 2010/01/31 assets:bank:savings £1300.00 £1300.00
: in:starting balances £-1300.00 0
: 2010/07/01 - 2010/07/31 assets:bank:chequing £100.00 £100.00
: assets:bank:savings £253.53 £253.53
: expenses:food £150.00 £503.53
: expenses:rent £500.00 £1003.53
: income:interest £-3.53 £1000.00
: income:salary £-1000.00 0
: 2010/08/01 - 2010/08/01 assets:bank:chequing £1000.00 £2653.53
: income:salary £-1000.00 0
```

7.2.4.8 Summary

This short tutorial shows how Ledger entries can be embedded in an org file and manipulated using Babel. However, only simple Ledger features have been illustrated; please refer to the Ledger documentation for examples of more complex operations on a ledger.

7.2.5 The pricemap command

If you have the graphviz graph visualization package installed, ledger can generate a graph of the relationship between your various commodities. The output file is in the “dot” format.

This is probably not very interesting, unless you have many different commodities valued in terms of each other. For example, multiple currencies and multiple investments valued in those currencies.

7.2.6 The xml command

By default, Ledger uses a human-readable data format, and displays its reports in a manner meant to be read on screen. For the purpose of writing tools which use Ledger, however, it is possible to read and display data using XML. This section documents that format.

The general format used for Ledger data is:

```xml
<?xml version="1.0"?>
<ledger>
  <xact>...</xact>
  <xact>...</xact>
```
The data stream is enclosed in a `ledger` tag, which contains a series of one or more transactions. Each `xact` describes one transaction and contains a series of one or more postings:

```xml
<xact>
  <en:date>2004/03/01</en:date>
  <en:cleared/>
  <en:code>100</en:code>
  <en:payee>John Wiegley</en:payee>
  <en:postings>
    <posting>...</posting>
    <posting>...</posting>
    <posting>...</posting>..
  </en:postings>
</xact>
```

The date format for `en:date` is always `YYYY/MM/DD`. The `en:cleared` tag is optional, and indicates whether the posting has been cleared or not. There is also an `en:pending` tag, for marking pending postings. The `en:code` and `en:payee` tags both contain whatever text the user wishes.

After the initial transaction data, there must follow a set of postings marked with `en:postings`. Typically these postings will all balance each other, but if not they will be automatically balanced into an account named ‘Unknown’.

Within the `en:postings` tag is a series of one or more `posting`’s, which have the following form:

```xml
<posting>
  <tr:account>Expenses:Computer:Hardware</tr:account>
  <tr:amount>
    <value type="amount">
      <amount>
        <commodity flags="PT">$</commodity>
        <quantity>90.00</quantity>
      </amount>
    </value>
  </tr:amount>
</posting>
```

This is a basic posting. It may also begin with `tr:virtual` and/or `tr:generated` tags, to indicate virtual and auto-generated postings. Then follows the `tr:account` tag, which contains the full name of the account the posting is related to. Colons separate parent from child in an account name.

Lastly follows the amount of the posting, indicated by `tr:amount`. Within this tag is a `value` tag, of which there are four different kinds, each with its own format:

1. Boolean,
2. integer,
3. amount,
4. balance.

The format of a Boolean value is `true` or `false` surrounded by a `boolean` tag, for example:

```xml
<boolean>true</boolean>
```
The format of an integer value is the numerical value surrounded by an `integer` tag, for example:

```xml
<integer>12036</integer>
```

The format of an amount contains two members, the commodity and the quantity. The commodity can have a set of flags that indicate how to display it. The meaning of the flags (all of which are optional) are:

- **P**: The commodity is prefixed to the value.
- **S**: The commodity is separated from the value by a space.
- **T**: Thousands markers are used to display the amount.
- **E**: The format of the amount is European, with period used as a thousands marker, and comma used as the decimal point.

The actual quantity for an amount is an integer of arbitrary size. Ledger uses the GNU multiple precision arithmetic library to handle such values. The XML format assumes the reader to be equally capable. Here is an example amount:

```xml
<value type="amount">
  <amount>
    <commodity flags="PT">$</commodity>
    <quantity>90.00</quantity>
  </amount>
</value>
```

Lastly, a balance value contains a series of amounts, each with a different commodity. Unlike the name, such a value does need to balance. It is called a balance because it sums several amounts. For example:

```xml
<value type="balance">
  <balance>
    <amount>
      <commodity flags="PT">$</commodity>
      <quantity>90.00</quantity>
    </amount>
    <amount>
      <commodity flags="TE">DM</commodity>
      <quantity>200.00</quantity>
    </amount>
  </balance>
</value>
```

That is the extent of the XML data format used by Ledger. It will output such data if the `xml` command is used, and can read the same data.

### 7.2.7 prices and pricedb commands

The `prices` command displays the price history for matching commodities. The `--average` (-A) option is useful with this report, to display the running average price, or `--deviation` (-D) to show each price’s deviation from that average.

There is also a `pricedb` command which outputs the same information as `prices`, but does so in a format that can be parsed by Ledger. This is useful for generating and tidying up pricedb database files.
7.3 Reports about your Journals

7.3.1 accounts
The accounts command reports all of the accounts in the journal. Following the command with a regular expression will limit the output to accounts matching the regex. The output is sorted by name. Using the --count option will tell you how many entries use each account.

7.3.2 payees
The payees command reports all of the unique payees in the journal. Using the --count option will tell you how many entries use each payee. To filter the payees displayed you must use the prefix @:

```
$ ledger payees @Nic
Nicolas
Nicolas BOILABUS
Oudtshoorn Municipality
Vaca Veronica
```

7.3.3 commodities
Report all commodities present in the journals under consideration. The output is sorted by name. Using the --count option will tell you how many entries use each commodity.

7.3.4 tags
The tags command reports all of the tags in the journal. The output is sorted by name. Using the --count option will tell you how many entries use each tag. Using the --values option will report the values used by each tag.

7.3.5 xact
The xact command simplifies the creation of new transactions. It works on the principle that 80% of all postings are variants of earlier postings. Here’s how it works:

Say you currently have this posting in your ledger file:

```
2004/03/15 * Viva Italiano
   Expenses:Food $12.45
   Expenses:Tips $2.55
   Liabilities:MasterCard $-15.00
```

Now it’s ‘2004/4/9’, and you’ve just eaten at ‘Viva Italiano’ again. The exact amounts are different, but the overall form is the same. With the xact command you can type:

```
$ ledger xact 2004/4/9 viva food 11 tips 2.50
```

This produces the following output:

```
2004/04/09 Viva Italiano
   Expenses:Food $11.00
   Expenses:Tips $2.50
   Liabilities:MasterCard
```

It works by finding a past posting matching the regular expression ‘viva’, and assuming that any accounts or amounts specified will be similar to that earlier posting. If Ledger does not succeed in generating a new transaction, an error is printed and the exit code is set to ‘1’.
Here are a few more examples of the `xact` command, assuming the above journal transaction:

```
$ ledger xact 4/9 viva 11.50
$ ledger xact 4/9 viva 11.50 checking # (from 'checking')
$ ledger xact 4/9 viva food 11.50 tips 8
$ ledger xact 4/9 viva food 11.50 tips 8 cash
$ ledger xact 4/9 viva food $11.50 tips $8 cash
$ ledger xact 4/9 viva dining "DM 11.50"
```

draft and entry are both synonyms of xact. entry is provided for backwards compatibility with Ledger 2.X.

### 7.3.6 stats

**UNDOCUMENTED!** Please help by contributing documentation for this feature.

### 7.3.7 select

**UNDOCUMENTED!** Please help by contributing documentation for this feature.
8 Command-Line Syntax

8.1 Basic Usage

This chapter describes Ledger’s features and options. You may wish to survey this to get
an overview before diving into the Chapter 2 [Ledger Tutorial], page 4, and more detailed
examples that follow.

Ledger has a very simple command-line interface, named—enticingly enough—ledger. It supports a few reporting commands, and a large number of options for refining the output from those commands. The basic syntax of any ledger command is:

$ ledger [OPTIONS...] COMMAND [ARGS...]

After the command word there may appear any number of arguments. For most com-
mmands, these arguments are regular expressions that cause the output to relate only to
postings matching those regular expressions. For the xact command, the arguments have
a special meaning, described below.

The regular expressions arguments always match the account name that a posting refers
to. To match on the payee of the transaction instead, precede the regular expression with
‘payee’ or ‘@’. For example, the following balance command reports account totals for rent,
food and movies, but only those whose payee matches Freddie:

$ ledger bal rent food movies payee freddie

or

$ ledger bal rent food movies @freddie

There are many, many command options available with the ledger program, and it
takes a while to master them. However, none of them are required to use the basic reporting
commands.

8.2 Command-Line Quick Reference

8.2.1 Basic Reporting Commands

balance  bal  Show account balances.
register reg  Show all transactions with running total.
csv  Show transactions in csv format, for exporting to other programs.
print  Print transactions in a format readable by ledger.
xml  Produce XML output of the register command.
lisp  emacs  Produce s-expression output, suitable for Emacs.
equity  Print account balances as transactions.
prices  Print price history for matching commodities.
pricedb  Print price history for matching commodities in a format readable by ledger.
xact  Generate transactions based on previous postings.
8.2.2 Basic Options

--help
-h Display the man page for ledger.

--version
Print version information and exit.

--file FILE
-f FILE Read FILE as a ledger file.

--output FILE
-o FILE Redirect output to FILE.

--init-file FILE
-i FILE Specify an options file.

--import FILE
Import FILE as Python module.

--account STR
-a STR Specify default account STR for QIF file postings.

8.2.3 Report Filtering

--current
-c Display only transactions on or before the current date.

--begin DATE
-b DATE Limit the processing to transactions on or after DATE.

--end DATE
-e DATE Limit the processing to transactions before DATE.

--period PERIOD_EXPRESSION
-p PERIOD_EXPRESSION Limit the processing to transactions in PERIOD_EXPRESSION.

--period-sort VEXPR
Sort postings within each period according to VEXPR.

--cleared
-C Display only cleared postings.

--dc Display register or balance in debit/credit format.

--uncleared
-U Display only uncleared postings.

--real
-R Display only real postings.

--actual
-L Display only actual postings, not automated ones.

--related
-r Display related postings.
--budget  Display how close your postings meet your budget.

--add-budget
    Show unbudgeted postings.

--unbudgeted
    Show only unbudgeted postings.

--forecast-while \textit{VEXPR}
--forecast \textit{VEXPR}
    Project balances into the future.

--limit \textit{EXPR}
-1 \textit{EXPR}  Limit which postings are used in calculations by \textit{EXPR}.

--amount \textit{EXPR}
-t \textit{EXPR}  Change value expression reported in \textit{register} report.

--total \textit{VEXPR}
-T \textit{VEXPR}  Change the value expression used for “totals” column in \textit{register} and \textit{balance} reports.

\subsection*{8.2.4 Error Checking and Calculation Options}

--strict  Accounts, tags or commodities not previously declared will cause warnings.

--pedantic  Accounts, tags or commodities not previously declared will cause errors.

--check-payees  Enable strict and pedantic checking for payees as well as accounts, commodities and tags. This only works in conjunction with --strict or --pedantic.

--immediate  Instruct ledger to evaluate calculations immediately rather than lazily.

\subsection*{8.2.5 Output Customization}

--collapse
-\textbf{n}  Collapse transactions with multiple postings.

--subtotal
-\textbf{s}  Report register as a single subtotal.

--by-payee
-P  Report subtotals by payee.

--empty
-\textbf{E}  Include empty accounts in the report.

--weekly
-\textbf{W}  Report posting totals by week.

--quarterly  Report posting totals by quarter.
--yearly
- Y Report posting totals by year.

--dow
Report posting totals by day of week.

--sort VEXPR
-S VEXPR Sort a report using VEXPR.

--wide
-w Assume 132 columns instead of 80.

--head INT
Report the first INT postings.

--tail INT
Report the last INT postings.

--pager FILE
Direct output to FILE pager program.

--no-pager
Direct output to stdout, avoiding pager program.

--average
-A Report the average posting value.

--deviation
-D Report each posting’s deviation from the average.

--percent
- % Show subtotals in the balance report as percentages.

--pivot TAG
Produce a pivot table of the TAG type specified.

--amount-data
-j Show only the date and value columns to format the output for plots.

--plot-amount-format FORMAT_STRING
Specify the format for the plot output.

--total-data
-J Show only the date and total columns to format the output for plots.

--plot-total-format FORMAT_STRING
Specify the format for the plot output.

--display EXP R
-d EXP R Display only postings that meet the criteria in the EXP R.

--date-format DATE_FORMAT
-y DATE_FORMAT Change the basic date format used in reports.
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--format FORMAT_STRING
--balance-format FORMAT_STRING
--register-format FORMAT_STRING
--prices-format FORMAT_STRING
-F FORMAT_STRING

Set the reporting format for various reports.

--anon
Print the ledger register with anonymized accounts and payees, useful for filing bug reports.

8.2.6 Grouping Options

--by-payee
-P
Group postings by common payee names.

--daily
-D
Group postings by day.

--weekly
-W
Group postings by week.

--monthly
-M
Group postings by month.

--quarterly
Group postings by quarter.

--yearly
-Y
Group postings by year.

--dow
Group by day of weeks.

--subtotal
-s
Group postings together, similar to the balance report.

8.2.7 Commodity Reporting

--price-db FILE
Use FILE for retrieving stored commodity prices.

--price-exp INT
--leeway INT
-Z INT
Set expected freshness of prices in INT minutes.

--download
-Q
Download quotes using the script named getquote.

--quantity
-o
Report commodity totals without conversion.

--basis
-B
Report cost basis.

--market
-V
Report last known market value.

--gain
-G
Report net gain or loss for commodities that have a price history.
8.3 Detailed Option Description

8.3.1 Global Options

Options for Ledger reports affect three separate scopes of operation: Global, Session, and Report. In practice there is very little difference between these scopes. Ledger 3.0 contains provisions for GUIs, which would make use of the different scopes by keeping an instance of Ledger running in the background and running multiple sessions with multiple reports per session.

--args-only

Ignore all environment and init-file settings and use only command-line arguments to control Ledger. Useful for debugging or testing small journal files not associated with your main financial database.

--debug CODE

UNDOCUMENTED! Please help by contributing documentation for this feature. If ledger has been built with debug options this will provide extra data during the run.

--help

Display the man page for ledger.

--init-file FILE

Specify the location of the init file. The default is home directory ~/.ledgerrc, or current directory ./.ledgerrc if not found in home directory.

--options

Display the options in effect for this Ledger invocation, along with their values and the source of those values, for example:

```sh
$ ledger --options bal --cleared
```

```
===============================================================================
[Global scope options]
  --args-only --args-only
[Session scope options]
  --file = A9349E4.dat --file
[Report scope options]
  --cleared
  --columns = 80 --columns
  --limit = cleared --limit
===============================================================================
$15.00 Expenses
$12.45 Food
$2.55 Tips
$-15.00 Liabilities:MasterCard
```

For the source column, a value starting with a ‘-’ or ‘--’ indicated the source was a command-line argument. If the entry starts with a ‘$’, the source was an environment variable. If the source is ?normalize the value was set internally by ledger, in a function called normalize_options.
--script FILE
   Execute a ledger script.

--trace INT
   Enable tracing. The INT specifies the level of trace desired.

--verbose
   Print detailed information on the execution of Ledger.

--verify
   Enable additional assertions during run-time. This causes a significant slow-
   down. When combined with --debug CODE ledger will produce memory trace
   information.

--verify-memory
   Verify that every constructed object is properly destructed. This is for debug-
   ging purposes only.

--version
   Print version information and exit.

8.3.2 Session Options

Options for Ledger reports affect three separate scopes of operation: Global, Session, and
Report. In practice there is very little difference between these scopes. Ledger 3.0 contains
provisions for GUIs, which would make use of the different scopes by keeping an instance
of Ledger running in the background and running multiple sessions with multiple reports
per session.

--check-payees
   Enable strict and pedantic checking for payees as well as accounts, commodities
   and tags. This only works in conjunction with --strict or --pedantic.

--day-break
   Break up register report of [timelog], page 96, entries that span multiple days
   by day.

--decimal-comma
   Direct Ledger to parse journals using the European standard comma as a dec-
   imal separator, not the usual period.

--download
   -Q
   Direct Ledger to download prices.

--file FILE
   -f FILE
   Specify the input FILE for this invocation.

--input-date-format DATE_FORMAT
   Specify the input date format for journal entries. For example,
   $ ledger convert Export.csv --input-date-format "%m/%d/%Y"

   Would convert the Export.csv file to ledger format, assuming the dates in the
   CSV file are like 12/23/2009 (see Section 12.5.5 [Date and Time Format Codes],
   page 108).
Chapter 8: Command-Line Syntax

--master-account STR
Prepend all account names with the argument.

$ ledger -f drewr3.dat bal --no-total --master-account HUMBUG
  0 HUMBUG
  $ -3,804.00 Assets
  $ 1,396.00 Checking
  $ 30.00 Business
  $ -5,200.00 Savings
  $ -1,000.00 Equity:Opening Balances
  $ 6,654.00 Expenses
  $ 5,500.00 Auto
  $ 20.00 Books
  $ 300.00 Escrow
  $ 334.00 Food:Groceries
  $ 500.00 Interest:Mortgage
  $ -2,030.00 Income
  $ -2,000.00 Salary
  $ -30.00 Sales
  $ 180.00 Liabilities
  $ -20.00 MasterCard
  $ 200.00 Mortgage:Principal

--no-aliases
Ledger does not expand any aliases if this option is specified.

--pedantic
Accounts, tags or commodities not previously declared will cause errors.

--permissive
Quiet balance assertions.

--price-db FILE
Specify the location of the price entry data file.

--price-exp INT
--leeway INT
-Z INT
Set the expected freshness of price quotes, in INT minutes. That is, if the last known quote for any commodity is older than this value, and if --download is being used, then the Internet will be consulted again for a newer price. Otherwise, the old price is still considered to be fresh enough.

--strict
Ledger normally silently accepts any account or commodity in a posting, even if you have misspelled a commonly used one. The option --strict changes that behavior. While running with --strict, Ledger interprets all cleared transactions as correct, and if it encounters a new account or commodity (same as a misspelled commodity or account) it will issue a warning giving you the file and line number of the problem.

--recursive-aliases
Normally, ledger only expands aliases once. With this option, ledger tries to expand the result of alias expansion recursively, until no more expansions apply.

--time-colon
The --time-colon option will display the value for a seconds based commodity as real hours and minutes.
For example 8100 seconds by default will be displayed as 2.25 whereas with the
--time-colon option they will be displayed as 2:15.

--value-expr VEXPR
Set a global value expression annotation.

8.3.3 Report Options
Options for Ledger reports affect three separate scopes of operation: Global, Session, and
Report. In practice there is very little difference between these scopes. Ledger 3.0 contains
provisions for GUIs, which would make use of the different scopes by keeping an instance
of Ledger running in the background and running multiple sessions with multiple reports
per session.

--abbrev-len INT
Set the minimum length an account can be abbreviated to if it doesn’t fit inside
the account-width. If INT is zero, then the account name will be truncated
on the right. If INT is greater than account-width then the account will be
truncated on the left, with no shortening of the account names in order to fit
into the desired width.

--account STR
Prepend STR to all accounts reported. That is, the option ‘--account
Personal’ would tack ‘Personal:’ to the beginning of every account reported
in a balance report or register report.

--account-width INT
Set the width of the account column in the register report to INT characters.

--actual
-L
Report only real transactions, ignoring all automated or virtual transactions.

--add-budget
Show only unbudgeted postings.

--amount EXPR
-t EXPR
Apply the given value expression to the posting amount (see Chapter 11 [Value
Expressions], page 97). Using --amount EXPR you can apply an arbitrary trans-
formation to the postings.

--amount-data
-j
On a register report print only the date and amount of postings. Useful for
graphing and spreadsheet applications.

--amount-width INT
Set the width in characters of the amount column in the register report.

--anon
Anonymize registry output, mostly for sending in bug reports.

--auto-match
When generating a ledger transaction from a CSV file using the convert com-
mand, automatically match an account from the Ledger journal.
--aux-date
--effective
Show auxiliary dates for all calculations (see Section 5.22.7 [Effective Dates], page 45).

--average
-A
Print average values over the number of transactions instead of running totals.

--average-lot-prices
Report the average price at which each commodity was purchased in a balance report.

--balance-format FORMAT_STRING
Specify the format to use for the balance report (see Chapter 12 [Format Strings], page 105). The default is:

```plaintext
"%(justify(scrub(display_total), 20, -1, true, color))"
  "%(options.flat ? depth_spacer : \\
""
  "%(ansify_if(partial_account(options.flat), blue if color))\n%/
  "%$1\n%/
  "--------------------
```

--base
Reduce convertible commodities down the bottom of the conversion, e.g. display time in seconds. This also applies to custom commodity conversions (see Section 3.4.2 [Commodity equivalences], page 12).

--basis
-B
--cost
Report the cost basis on all posting.

--begin DATE
Specify the start DATE of all calculations. Transactions before that date will be ignored.

--bold-if VEXPR
Print the entire line in bold if the given value expression is true (see Chapter 11 [Value Expressions], page 97).

```plaintext
$ ledger reg Expenses --begin Dec --bold-if "amount>100"
```
list all transactions since the beginning of December and print in bold any posting greater than $100.

--budget
Only display budgeted items. In a register report this displays transactions in the budget, in a balance report this displays accounts in the budget (see Chapter 9 [Budgeting and Forecasting], page 94).

--budget-format FORMAT_STRING
Specify the format to use for the budget report (see Chapter 12 [Format Strings], page 105). The default is:

```plaintext
"%(justify(scrub(get_at(display_total, 0)), 12, -1, true, color))"
  "%(justify(-scrub(get_at(display_total, 1)), 12, 
  " " 12 + 1 + 12, true, color))"
  "%(justify(scrub(get_at(display_total, 1) + 
  " get_at(display_total, 0)), 12, 
  " 12 + 1 + 12 + 1 + 12, true, color))"
  "%(ansify_if("
justifying((get_at(display_total, 1) ? " "
(100% * quantity(scrub(get_at(display_total, 0)))) / "
-quantity(scrub(get_at(display_total, 1))) : 0), "
5, -1, true, false),"
magenta if (color and get_at(display_total, 1) and "
(abs(quantity(scrub(get_at(display_total, 0))) / "
quantity(scrub(get_at(display_total, 1)))) >= 1)))"
"=%(!options.flat ? depth_spacer : ":\"\")"
"%(ansi_if(partial_account(options.flat), blue if color))\n"
"%/%$1 %$2 %$3 %$4\n%
%(prepend_width ? " " * prepend_width : "")
------------ ------------ ------------ -----
--by-payee
-P
Group the register report by payee.
--cleared
-C
Consider only transactions that have been cleared for display and calculation.
--cleared-format FORMAT_STRING
Specify the format to use for the cleared report (see Chapter 12 [Format Strings], page 105). The default is:
"%(justify(scrub(get_at(total_expr, 0)), 16, 16 + prepend_width, "
true, color)) %(justify(scrub(get_at(total_expr, 1)), 18, "
36 + prepend_width, true, color))"
"%(latest_cleared ? format_date(latest_cleared) : "\"
"")"
"%(ansi_if(partial_account(options.flat), blue if color))\n"
"%/%$1 %$2 %$3 %$4\n%
%(prepend_width ? " " * prepend_width : "")
---------------- ---------------- ---------
--collapse
-n
By default ledger prints all accounts in an account tree. With --collapse it prints only the top level account specified.
--collapse-if-zero
Collapse the account display only if it has a zero balance.
--color
--ansi
Use color if the terminal supports it.
--columns INT
Specify the width of the register report in characters.
--count
Direct ledger to report the number of items when appended to the commodities, accounts or payees command.
--csv-format FORMAT_STRING
Specify the format to use for the csv report (see Chapter 12 [Format Strings], page 105). The default is:
"%(quoted(date))," "%(quoted(code)),"
"%(quoted(payee))," "%(quoted(display_account)),"
"%(quoted(commodity(scrub(display_amount)))),"
"%(quoted(quantity(scrub(display_amount)))),"
--current
Shorthand for "--limit "date <= today"."

--daily
-D Shorthand for "--period "daily"."

--date EXPR
Transform the date of the transaction using EXPR.

--date-format DATE_FORMAT
-y DATE_FORMAT
Specify the format ledger should use to read and print dates (see Section 12.5.5 [Date and Time Format Codes], page 108).

--date-width INT
Specify the width, in characters, of the date column in the register report.

--datetime-format DATETIME_FORMAT
Specify the format ledger should use to print datetimes.

--dc
Display register or balance in debit/credit format If you use --dc with either the register (reg) or balance (bal) commands, you will now get extra columns. The register goes from this:

<table>
<thead>
<tr>
<th>Date</th>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-Mar-10</td>
<td>Employer</td>
<td>$100</td>
<td>$100</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Income:Employer</td>
<td>$-100</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC</td>
<td>$20</td>
<td>$20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Expenses:Food</td>
<td>$-20</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC - Rebate</td>
<td>$5</td>
<td>$5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assets:Cash</td>
<td>$-5</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC - Food &amp; Reb..</td>
<td>$20</td>
<td>$20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Expenses:Food</td>
<td>$-5</td>
<td>$15</td>
<td>$105</td>
</tr>
<tr>
<td></td>
<td>Assets:Cash</td>
<td>$-15</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

To this:

<table>
<thead>
<tr>
<th>Date</th>
<th>Account</th>
<th>Debit</th>
<th>Credit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>12-Mar-10</td>
<td>Employer</td>
<td>$100</td>
<td>0</td>
<td>$100</td>
</tr>
<tr>
<td></td>
<td>In:Employer</td>
<td>0</td>
<td>$100</td>
<td>0</td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC</td>
<td>$20</td>
<td>0</td>
<td>$20</td>
</tr>
<tr>
<td></td>
<td>Assets:Cash</td>
<td>0</td>
<td>$20</td>
<td>0</td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC - Rebate</td>
<td>$5</td>
<td>0</td>
<td>$5</td>
</tr>
<tr>
<td></td>
<td>Expenses:Food</td>
<td>0</td>
<td>$5</td>
<td>0</td>
</tr>
<tr>
<td>12-Mar-10</td>
<td>KFC - Food &amp; Reb..</td>
<td>$20</td>
<td>0</td>
<td>$20</td>
</tr>
<tr>
<td></td>
<td>Expenses:Food</td>
<td>0</td>
<td>$5</td>
<td>$15</td>
</tr>
<tr>
<td></td>
<td>Assets:Cash</td>
<td>0</td>
<td>$15</td>
<td>0</td>
</tr>
</tbody>
</table>

Where the first column is debits, the second is credits, and the third is the running total. Only the running total may contain negative values.

For the balance report without --dc:

\[
\begin{align*}
\text{Assets:Cash} & \quad 70 \\
\text{Expenses:Food} & \quad 30 \\
\text{Income:Employer} & \quad -100 \\
\hline
\text{Total} & \quad 0
\end{align*}
\]

And with --dc it becomes this:

\[
\begin{align*}
\text{Assets:Cash} & \quad 105 \\
\text{Expenses:Food} & \quad 35 \\
\text{Income:Employer} & \quad 70 \\
\hline
\text{Total} & \quad 0
\end{align*}
\]
--depth INT
Limit the depth of the account tree. In a balance report, for example, a
‘--depth 2’ statement will print balances only for accounts with two levels,
i.e. ‘Expenses:Entertainment’ but not ‘Expenses:Entertainment:Dining’.
This is a display predicate, which means it only affects display, not the total
calculations.

--deviation
Report each posting’s deviation from the average. It is only meaningful in the
register and prices reports.

--display EXPR
Display only lines that satisfy the expression EXPR.

--display-amount EXPR
Apply a transformation to the displayed amount. This happens after calcula-
tions occur.

--display-total EXPR
Apply a transformation to the displayed total. This happens after calculations
occur.

--dow
--days-of-week
Group transactions by the day of the week.

$ ledger reg Expenses --dow --collapse
Will print all Expenses totaled for each day of the week.

--empty
-E
Include empty accounts in the report and in average calculations.

--end DATE
Specify the end DATE for a transaction to be considered in the report. All
transactions on or after this date are ignored.

--equity
Related to the equity command (see Section 7.1.2 [The equity command],
page 53). Gives current account balances in the form of a register report.

--exact
Report beginning and ending of periods by the date of the first and last posting
occurring in that period.

--exchange COMMODITY
-X COMMODITY
Display values in terms of the given COMMODITY. The latest available
price is used. The syntax -X COMMODITY1:COMMODITY2 displays values in
COMMODITY1 in terms of COMMODITY2 using the latest available price,
but will not automatically covert any other commodities to COMMODITY2.
Multiple -X arguments may be used on a single command-line (as in -X
COMMODITY1:COMMODITY2 -X COMMODITY3:COMMODITY2), which is particularly useful for situations where many prices are available for reporting in terms of COMMODITY2, but only a few should be displayed that way.

--flat Force the full names of accounts to be used in the balance report. The balance report will not use an indented tree.

--force-color Output TTY color codes even if the TTY doesn’t support them. Useful for TTYs that don’t advertise their capabilities correctly.

--force-pager Force Ledger to paginate its output.

--forecast-while VEXPR
--forecast VEXPR Continue forecasting while VEXPR is true.

--forecast-years INT Forecast at most INT years into the future.

--format FORMAT_STRING
-F FORMAT_STRING Use the given format string to print output.

--gain
-G

--change Report on gains using the latest available prices.

--generated Include auto-generated postings (such as those from automated transactions) in the report, in cases where you normally wouldn’t want them.

--group-by EXPR Group transactions together in the register report. EXPR can be anything, although most common would be payee or commodity. The tags() function is also useful here.

--group-title-format FORMAT_STRING Set the format for the headers that separates the report sections of a grouped report. Only has an effect with a --group-by EXPR register report.

$ ledger reg Expenses --group-by "payee" --group-title-format "------------------------ %-20(value) ---------------------
    7-Eleven
   2011/08/13 7-Eleven Expenses:Auto:Misc $ 5.80 $ 5.80
------------------------ AAA Dues
    AAA Dues
   2011/06/02 AAA Dues Expenses:Auto:Misc $ 215.00 $ 215.00
------------------------ ABC Towing and Wrecking
    ABC Towing and Wrecking
   2011/03/17 ABC Towing and Wrec.. Expenses:Auto:Hobbies $ 48.20 $ 48.20
...

--head INT
--first INT Print the first INT entries. Opposite of --tail INT.
--historical
Value commodities at the time of their acquisition.

--immediate
Evaluate calculations immediately rather than lazily.

--inject
Use Expected amounts in calculations. In case you know what amount a transaction should be, but the actual transaction has the wrong value you can use metadata to specify the expected amount:

```text
2012-03-12 Paycheck
   Income $-990; Expected:: $-1000.00
   Checking
```

Then using the command `ledger reg --inject=Expected Income` would treat the transaction as if the “Expected Value” was actual.

--invert
Change the sign of all reported values.

--limit EXPR
-1 EXPR Only transactions that satisfy EXPR are considered in calculations and for display.

--lot-dates
Report the date on which each commodity in a balance report was purchased.

--lot-notes
--lot-tags
Report the tag attached to each commodity in a balance report.

--lot-prices
Report the price at which each commodity in a balance report was purchased.

--lots
Report the date and price at which each commodity was purchased in a balance report.

--lots-actual
Preserve the uniqueness of commodities so they aren’t merged during reporting without printing the lot annotations.

--market
-V Use the latest market value for all commodities.

--meta TAG
In the register report, prepend the transaction with the value of the given TAG.

--meta-width INT
Specify the width of the Meta column used for the --meta TAG options.

--monthly
-M Synonym for '--period "monthly"'.

--no-aliases
Aliases are completely ignored.

--no-color
Suppress any color TTY output.
--no-pager
Direct output to stdout, avoiding pager program.

--no-revalued
Stop Ledger from showing <Revalued> postings. This option is useful in combination with the --exchange or --market option.

--no-rounding
Don’t output ‘<Adjustment>’ postings. Note that this will cause the running total to often not add up! Its main use is for --amount-data (-j) and --total-data (-J) reports.

--no-titles
Suppress the output of group titles.

--no-total
Suppress printing the final total line in a balance report.

--now DATE
Define the current date in case you want to calculate in the past or future using --current.

--only FIXME
This is a postings predicate that applies after certain transforms have been executed, such as periodic gathering.

--output FILE
Redirect the output of ledger to the file defined in FILE.

--pager FILE
Direct output to FILE pager program.

--payee VEXPR
Sets a value expression for formatting the payee. In the register report this prevents the second entry from having a date and payee for each transaction.

--payee-width INT
Set the number of columns dedicated to the payee in the register report to INT.

--pending
Use only postings that are marked pending.

--percent
- %
Calculate the percentage value of each account in balance reports. Only works for accounts that have a single commodity.

--period PERIOD_EXPRESSION
Define a period expression that sets the time period during which transactions are to be accounted. For a register report only the transactions that satisfy the period expression with be displayed. For a balance report only those transactions will be accounted in the final balances.

--pivot TAG
Produce a balance pivot report around the given TAG. For example, if you have multiple cars and track each fuel purchase in ‘Expenses:Auto:Fuel’ and
tag each fuel purchase with a tag identifying which car the purchase was for ‘; Car: Prius’, then the command:

```bash
$ ledger bal Fuel --pivot "Car" --period "this year"
```

```bash
$ 3491.26 Car
$ 1084.22 M3:Expenses:Auto:Fuel
$ 149.65 MG V11:Expenses:Auto:Fuel
$ 621.89 Prius:Expenses:Auto:Fuel
$ 1635.50 Sienna:Expenses:Auto:Fuel
$ 42.69 Expenses:Auto:Fuel

----------------------
$ 3533.95
```

See Section 5.7.2 [Metadata values], page 35.

`--plot-amount-format FORMAT_STRING`
Define the output format for an amount data plot. See Section 6.4.2 [Visualizing with Gnuplot], page 52.

`--plot-total-format FORMAT_STRING`
Define the output format for a total data plot. See Section 6.4.2 [Visualizing with Gnuplot], page 52.

`--prepend-format FORMAT_STRING`
Prepend `STR` to every line of the output.

`--prepend-width INT`
Reserve `INT` spaces at the beginning of each line of the output.

`--price`
Use the price of the commodity purchase for performing calculations.

`--pricedb-format FORMAT_STRING`
Set the format expected for the historical price file.

`--prices-format FORMAT_STRING`
Set the format for the `prices` report.

`--primary-date`
`--actual-dates`
Show primary dates for all calculations (see Section 5.22.7 [Effective Dates], page 45).

`--quantity`
`-0`
Report commodity totals (this is the default).

`--quarterly`

`--raw`
In the `print` report, show transactions using the exact same syntax as specified by the user in their data file. Don’t do any massaging or interpreting. This can be useful for minor cleanups, like just aligning amounts.

`--real`
`-R`
Account using only real transactions ignoring virtual and automatic transactions.
--register-format FORMAT_STRING
Define the output format for the register report.

--related
In a register report show the related account. This is the other side of the transaction.

--related-all
Show all postings in a transaction, similar to --related but show both sides of each transaction.

--revalued
Report discrepancy in values for manual reports by inserting <Revalued> postings. This is implied when using the --exchange or --market option.

--revalued-only
Show only <Revalued> postings.

--revalued-total FIXME
Display the sum of the revalued postings as the running total, which serves to show unrealized capital in a gain/losses report.

--rich-data
--detail
When generating a ledger transaction from a CSV file using the convert command, add CSV, Imported, and UUID metadata.

--seed INT
Set the random seed to INT for the generate command. Used as part of development testing.

--sort VEXPR
-S VEXPR  Sort the register report based on the value expression given to sort.

--sort-all FIXME
UNDOCUMENTED! Please help by contributing documentation for this feature.

--sort-xacts VEXPR
--period-sort VEXPR
Sort the postings within transactions using the given value expression.

--start-of-week INT
Tell ledger to use a particular day of the week to start its “weekly” summary. ‘--start-of-week=1’ specifies Monday as the start of the week.

--subtotal
-s  Cause all transactions in a register report to be collapsed into a single, subtotal transaction.

--tail INT
--last INT
Report only the last INT entries. Only useful in a register report.

--time-report
Add two columns to the balance report to show the earliest checkin and checkout times for timelog entries.
--total \texttt{VEXPR}
\texttt{-T VEXPR}  Define a value expression used to calculate the total in reports.

--total-data
\texttt{-J}  Show only dates and totals to format the output for plots.

--total-width \texttt{INT}
Set the width of the total field in the register report.

--truncate \texttt{CODE}
Indicates how truncation should happen when the contents of columns exceed their width. Valid arguments are ‘\texttt{leading}’, ‘\texttt{middle}’, and ‘\texttt{trailing}’. The default is smarter than any of these three, as it considers sub-names within the account name (that style is called “abbreviate”).

--unbudgeted
Show only unbudgeted postings.

--uncleared
\texttt{-U}  Use only uncleared transactions in calculations and reports.

--unrealized
Show generated unrealized gain and loss accounts in the balance report.

--unrealized-gains \texttt{STR}
Allow the user to specify what account name should be used for unrealized gains. Defaults to \texttt{"Equity:Unrealized Gains"}. Often set in one’s \texttt{"/.ledgerrc"} file to change the default.

--unrealized-losses \texttt{STR}
Allow the user to specify what account name should be used for unrealized losses. Defaults to \texttt{"Equity:Unrealized Losses"}. Often set in one’s \texttt{"/.ledgerrc"} file to change the default.

--unround
Perform all calculations without rounding and display results to full precision.

--values
Shows the values used by each tag when used in combination with the \texttt{tags} command.

--weekly
\texttt{-W}  Synonym for \texttt{--period "weekly"}.

--wide
Let the register report use 132 columns instead of 80 (the default). Identical to \texttt{--columns "132"}.

--yearly
\texttt{-Y}  Synonym for \texttt{--period "yearly"}

\subsection*{8.3.4 Basic options}
These are the most basic command options. Most likely, the user will want to set them using environment variables (see Section 8.3.8 [Environment variables], page 92), instead of using actual command-line options:

--help
\texttt{-h}  Display the man page for \texttt{ledger}.  

---version
Print the current version of ledger and exits. This is useful for sending bug
reports, to let the author know which version of ledger you are using.

--file FILE
-f FILE Read FILE as a ledger file. FILE can be ‘-’ which is a synonym for ‘/dev/stdin’.
This command may be used multiple times. Typically, the environment variable
LEDGER_FILE is set, rather than using this command-line option.

--output FILE
-o FILE Redirect output from any command to FILE. By default, all output goes to
standard output.

--init-file FILE
-i FILE Causes FILE to be read by ledger before any other ledger file. This file may not
contain any postings, but it may contain option settings. To specify options in
the init file, use the same syntax as on the command-line, but put each option
on its own line. Here is an example init file:

    --price-db ~/finance/.pricedb
    --wide
    ; ~/.ledgerrc ends here

Option settings on the command-line or in the environment always take prece-
dence over settings in the init file.

--account STR
-a STR Specify the default account which QIF file postings are assumed to relate to.

### 8.3.5 Report filtering

These options change which postings affect the outcome of a report, in ways other than just
using regular expressions:

--current
-c Display only transactions occurring on or before the current date.

--begin DATE
-b DATE Constrain the report to transactions on or after DATE. Only transactions after
that date will be calculated, which means that the running total in the balance
report will always start at zero with the first matching transaction. (Note: This
is different from using --display EXPR to constrain what is displayed).

--end DATE
-e DATE Constrain the report so that transactions on or after DATE are not considered.

--period PERIOD_EXPRESSION
-p PERIOD_EXPRESSION
Set the reporting period to STR. This will subtotal all matching transactions
within each period separately, making it easy to see weekly, monthly, quarterly,
etc., posting totals. A period string can even specify the beginning and end of
the report range, using simple terms like ‘last June’ or ‘next month’. For more
details on period expressions, see Section 8.4 [Period Expressions], page 92.
Chapter 8: Command-Line Syntax

--period-sort VEXPR
Sort the postings within each reporting period using the value expression EXPR. This is most often useful when reporting monthly expenses, in order to view the highest expense categories at the top of each month:

```
$ ledger -M --period-sort total reg ^Expenses
```

--cleared
-C Display only postings whose transaction has been marked “cleared” (by placing an asterisk to the right of the date).

--uncleared
-U Display only postings whose transaction has not been marked “cleared” (i.e., if there is no asterisk to the right of the date).

--real
-R Display only real postings, not virtual. (A virtual posting is indicated by surrounding the account name with parentheses or brackets; see Section 5.8 [Virtual postings], page 35, for more information).

--actual
-L Display only actual postings, and not those created by automated transactions.

--related
-r Display postings that are related to whichever postings would otherwise have matched the filtering criteria. In the register report, this shows where money went to, or the account it came from. In the balance report, it shows all the accounts affected by transactions having a related posting. For example, if a file had this transaction:

```
2004/03/20 Safeway
Expenses:Food $65.00
Expenses:Cash $20.00
Assets:Checking $-85.00
```

And the register command was:

```
$ ledger -f example.dat -r register food
```

The following would be printed, showing the postings related to the posting that matched:

```
04-Mar-20 Safeway Expenses:Cash $20.00 $20.00
Assets:Checking $-85.00 $-65.00
```

--budget Useful for displaying how close your postings meet your budget. --add-budget also shows unbudgeted postings, while --unbudgeted shows only those.

--forecast VEXPR is a related option that projects your budget into the future, showing how it will affect future balances. See Chapter 9 [Budgeting and Forecasting], page 94.

--limit EXPR
-l EXPR Limit which postings take part in the calculations of a report.

--amount EXPR
-t EXPR Change the value expression used to calculate the “value” column in the register report, the amount used to calculate account totals in the balance report, and the values printed in the equity report. See Chapter 11 [Value Expressions], page 97.
**--total VEXPR**
* -T VEXPR  Set the value expression used for the “totals” column in the register and balance reports.

### 8.3.6 Output customization

These options affect only the output, but not which postings are used to create it:

**--collapse**
- -n  Cause transactions in a register report with multiple postings to be collapsed into a single, subtotaled transaction.

**--subtotal**
- -s  Cause all transactions in a register report to be collapsed into a single, subtotaled transaction.

**--by-payee**
- -P  Report subtotals by payee.

**--empty**
- -E  Include even empty accounts in the balance report.

**--weekly**
- -W  Report posting totals by the week. The week begins on whichever day of the week begins the month containing that posting. To set a specific begin date, use a period string, such as ‘weekly from DATE’.

**--monthly**
- -M  Report posting totals by month.

**--yearly**
- -Y  Report posting totals by year. For more complex periods, use --period.

**--period PERIOD_EXPRESSION**
Option described above.

**--dow**
Report posting totals for each day of the week. This is an easy way to see if weekend spending is more than on weekdays.

**--sort VEXPR**
- -S VEXPR  Sort a report by comparing the values determined using the value expression VEXPR. For example, using ‘-S "-abs(total)"’ in the balance report will sort account balances from greatest to least, using the absolute value of the total. For more on how to use value expressions, see Chapter 11 [Value Expressions], page 97.

**--pivot TAG**
Produce a pivot table around the TAG provided. This requires meta data using valued tags.

**--wide**
- -w  Cause the default register report to assume 132 columns instead of 80.

**--head INT**
Cause only the first INT transactions to be printed. This is different from using the command-line utility head, which would limit to the first INT postings.
--tail INT outputs only the last INT transactions. Both options may be used simultaneously. If a negative amount is given, it will invert the meaning of the flag (instead of the first five transactions being printed, for example, it would print all but the first five).

--pager FILE
Tell Ledger to pass its output to the given FILE pager program; very useful when the output is especially long. This behavior can be made the default by setting the LEDGER_PAGER environment variable.

--no-pager
Tell Ledger to not pass its output to a pager program; useful when a pager is set by default.

--average
-A
Report the average posting value.

--deviation
-D
Report each posting’s deviation from the average. It is only meaningful in the register and prices reports.

--percent
-%
Show account subtotals in the balance report as percentages of the parent account.

--amount-data
-j
Change the register report so that it prints nothing but the date and the value column, and the latter without commodities. This is only meaningful if the report uses a single commodity. This data can then be fed to other programs, which could plot the date, analyze it, etc.

--total-data
-J
Change the register report so that it prints nothing but the date and total columns, without commodities.

--display EXPR
-d EXPR
Limit which postings or accounts are actually displayed in a report. They might still be calculated, and be part of the running total of a register report, for example, but they will not be displayed. This is useful for seeing last month’s checking postings, against a running balance which includes all posting values:

$ ledger -d "d>=[last month]" reg checking

The output from this command is very different from the following, whose running total includes only postings from the last month onward:

$ ledger -p "last month" reg checking

Which is more useful depends on what you’re looking to know: the total amount for the reporting range (using --period PERIOD_EXPRESSION (-p)), or simply a display restricted to the reporting range (using --display EXPR (-d)).

--date-format DATE_FORMAT
-y DATE_FORMAT
Change the basic date format used by reports. The default uses a date like ‘2004/08/01’, which represents the default date format of %Y/%m/%d. To change
the way dates are printed in general, the easiest way is to put

```
--date-format
```

`DATE_FORMAT` in the Ledger initialization file `~/.ledgerrc` (or the file referred to by `LEDGER_INIT`).

```
--format FORMAT_STRING
-F FORMAT_STRING
```

Set the reporting format for whatever report ledger is about to make. See Chapter 12 [Format Strings], page 105. There are also specific format commands for each report type:

```
--balance-format FORMAT_STRING
```

Define the output format for the balance report. The default (defined in `report.h` is:

```c
"%(ansify_if(
    justify(scrub(display_total), 20,
    20 + int(prepend_width), true, color),
    bold if should_bold))
  %(!options.flat ? depth_spacer : \"\")
%(!options.flat ? depth_spacer : \")
%(prepend_width ? \ " \ * int(prepend_width) : \"\")
--------------------
"
```

```
--cleared-format FORMAT_STRING
```

Define the format for the cleared report. The default is:

```c
"%(justify(scrub(get_at(display_total, 0)), 16, 16 + int(prepend_width),
true, color)) \%(justify(scrub(get_at(display_total, 1)), 18,
36 + int(prepend_width), true, color)) \%(latest_cleared ? format_date(latest_cleared) \"
\")
%(!options.flat ? depth_spacer : \")
%(!options.flat ? depth_spacer : \")
%(prepend_width ? \ " \ * int(prepend_width) : \"\")
-------------------- \n
```

```
--register-format FORMAT_STRING
```

Define the output format for the register report. The default (defined in `report.h` is:

```c
"%(ansify_if(
    justify(format_date(date), int(date_width)),
    green if color and date > today),
    bold if should_bold))
%(ansify_if(
    justify(truncated(payee, int(payee_width)), int(payee_width)),
    bold if color and !cleared and actual),
    bold if should_bold))
%(ansify_if(
    justify(truncated(display_account, int(account_width),
    int(abbrev_len)), int(account_width)),
    blue if color),
    bold if should_bold))
%(ansify_if(
    justify(scrub(display_amount), int(amount_width),
    3 + int(meta_width) + int(date_width) + int(payee_width)
+ int(account_width) + int(amount_width) + int(prepend_width),
true, color),
bold if should_bold))
%(ansify_if(
    justify(scrub(display_total), int(total_width),
4 + int(meta_width) + int(date_width) + int(payee_width)
    + int(account_width) + int(amount_width) + int(total_width)
    + int(prepend_width), true, color),
bold if should_bold))

%(justify(" ", int(date_width)))
%(ansify_if(
    justify(truncated(has_tag("Payee") ? payee : " ",
        int(payee_width)), int(payee_width)),
    bold if should_bold))

"$3 $4 $5"

--csv-format FORMAT_STRING
Set the format for csv reports. The default is:
  "%\(quoted(date)\),
  %\(quoted(code)\),
  %\(quoted(payee)\),
  %\(quoted(display_account)\),
  %\(quoted(commodity(scrub(display_amount)))\),
  %\(quoted(quantity(scrub(display_amount)))\),
  %\(quoted(cleared ? \"*\" : (pending ? \"!\" : \"\"))\),
  %\(quoted(join(note | xact.note)))\n"

--plot-amount-format FORMAT_STRING
Set the format for amount plots, using the --amount-data (-j) option. The default is:
  "%\(format_date(date, \"%Y-%m-%d\")\) %\(quantity(scrub(display_amount)))\n"

--plot-total-format FORMAT_STRING
Set the format for total plots, using the --total-data (-J) option. The default is:
  "%\(format_date(date, \"%Y-%m-%d\")\) %\(quantity(scrub(display_total)))\n"

--pricedb-format FORMAT_STRING
Set the format expected for the historical price file. The default is:
  "P %\(datetime\) %\(display_account\) %\(scrub(display_amount))\n"

--prices-format FORMAT_STRING
Set the format for the prices report. The default is:
  "%\(date\) %-8\(display_account\) %\(justify(scrub(display_amount), 12, 2 + 9 + 8 + 12, true, color))\n"

8.3.7 Commodity reporting
These options affect how commodity values are displayed:

--price-db FILE
Set the file that is used for recording downloaded commodity prices. It is always read on startup, to determine historical prices. Other settings can be placed in this file manually, to prevent downloading quotes for a specific commodity, for example. This is done by adding a line like the following:
  ; Don't download quotes for the dollar, or timelog values
Chapter 8: Command-Line Syntax

Note: Ledger NEVER writes output to files. You are responsible for updating the price-db file. The best way is to have your price download script maintain this file.

The format of the file can be changed by telling ledger to use the `--pricedb-format FORMAT_STRING` you define.

`--price-exp INT`

`--leeway INT`

`-Z INT` Set the expected freshness of price quotes, in INT minutes. That is, if the last known quote for any commodity is older than this value, and if `--download` is being used, then the Internet will be consulted again for a newer price. Otherwise, the old price is still considered to be fresh enough.

`--download`

`-Q` Cause quotes to be automagically downloaded, as needed, by running a script named `getquote` and expecting that script to return a value understood by ledger. A sample implementation of a `getquote` script, implemented in Perl, is provided in the distribution. Downloaded quote price are then appended to the price database, usually specified using the environment variable `LEDGER_PRICE_DB`.

There are several different ways that ledger can report the totals it displays. The most flexible way to adjust them is by using value expressions, and the `--amount EXPR (-t)` and `--total VEXPR (-T)` options. However, there are also several “default” reports, which will satisfy most users’ basic reporting needs:

`--quantity`

`-O` Report commodity totals (this is the default).

`--basis`

`-B` Report the cost basis for all postings.

`--market`

`-V` Use the last known value for commodities to calculate final values.

`--gain`

`-G` Report the net gain/loss for all commodities in the report that have a price history.

Often you will be more interested in the value of your entire holdings, in your preferred currency. It might be nice to know you hold 10,000 shares of PENNY, but you are more interested in whether or not that is worth $1000.00 or $10,000.00. However, the current day value of a commodity can mean different things to different people, depending on the accounts involved, the commodities, the nature of the transactions, etc.

When you specify `--market (-V)`, or `--exchange COMMODITY (-X)`, you are requesting that some or all of the commodities be valuated as of today (or whatever `--now DATE` is set to). But what does such a valuation mean? This meaning is governed by the presence of a `VALUE` meta-data property, whose content is an expression used to compute that value.
If no \texttt{VALUE} property is specified, each posting is assumed to have a default, as if you'd specified a global, automated transaction as follows:

\begin{verbatim}
  = expr true
  ; VALUE:: market(amount, date, exchange)
\end{verbatim}

This definition emulates the present day behavior of \texttt{--market (-V)} and \texttt{--exchange COMMODITY (-X)} (in the case of \texttt{--X}, the requested commodity is passed via the string 'exchange' above).

One thing many people have wanted to do is to fixate the valuation of old European currencies in terms of the Euro after a certain date:

\begin{verbatim}
  = expr commodity == "DM"
  ; VALUE:: date < [Jun 2008] ? market(amount, date, exchange) : 1.44 EUR
\end{verbatim}

This says: If \texttt{--now DATE} is some old date, use market prices as they were at that time; but if \texttt{--now DATE} is past June 2008, use a fixed price for converting Deutsch Mark to Euro.

Or how about never re-valuating commodities used in Expenses, since they cannot have a different future value:

\begin{verbatim}
  = /^Expenses:/
  ; VALUE:: market(amount, post.date, exchange)
\end{verbatim}

This says the future valuation is the same as the valuation at the time of posting, \texttt{post.date} equals the posting's date, while just 'date' is the value of \texttt{--now DATE} (defaults to today).

Or how about valuating miles based on a reimbursement rate during a specific time period:

\begin{verbatim}
  = expr commodity == "miles" and date >= [2007] and date < [2008]
  ; VALUE:: market($1.05, date, exchange)
\end{verbatim}

In this case, miles driven in 2007 will always be valuated at $1.05 each. If you use \texttt{--X EUR} to expressly request all amounts in Euro, Ledger shall convert $1.05 to Euro by whatever means are appropriate for dollars.

Note that you can have a valuation expression specific to a particular posting or transaction, by overriding these general defaults using specific meta-data:

\begin{verbatim}
2010-12-26 Example Expenses:Food $20
 ; Just to be silly, always valuate *these* $20 as 30 DM, no matter what
 ; the user asks for with -V or -X
 ; VALUE:: 30 DM
Assets:Cash
\end{verbatim}

This example demonstrates that your value expression should be as symbolic as possible, using terms like 'amount' and 'date', rather than specific amounts and dates. Also, you should pass the amount along to the function 'market' so it can be further revalued if the user has asked for a specific currency.

Or, if it better suits your accounting, you can be less symbolic, which allows you to report most everything in EUR if you use \texttt{--X EUR}, except for certain accounts or postings which should always be valuated in another currency. For example:

\begin{verbatim}
  = /^Assets:Brokerage:CAD$/
  ; Always report the value of commodities in this account in
  ; terms of present day dollars, despite what was asked for
  ; on the command-line VALUE:: market(amount, date, '$_')
\end{verbatim}

Ledger presently has no way of handling such things as FIFO and LIFO.
If you specify an unadorned commodity name, like AAPL, it will balance against itself. If --lots are not being displayed, then it will appear to balance against any lot of AAPL.

If you specify an adorned commodity, like AAPL {10.00}, it will also balance against itself, and against any AAPL if --lots is not specified. But if you do specify --lot-prices, for example, then it will balance against that specific price for AAPL.

Normally when you use --exchange COMMODITY (-X) to request that amounts be reported in a specific commodity, Ledger uses these values:

- Register Report For the register report, use the value of that commodity on the date of the posting being reported, with a '<Revalued>' posting added at the end if today's value is different from the value of the last posting.
- Balance Report For the balance report, use the value of that commodity as of today.

You can now specify --historical (-H) to ask that all valuations for any amount be done relative to the date that amount was encountered.

You can also now use --exchange COMMODITY (-X) (and --historical (-H)) in conjunction with --basis (-B) and --price (-I), to see valuation reports of just your basis costs or lot prices.

Finally, sometimes, you may seek to only report one (or some subset) of the commodities in terms of another commodity. In this situation, you can use the syntax --exchange COMMODITY1:COMMODITY2 to request that ledger always display COMMODITY1 in terms of COMMODITY2, but you want no other commodities to be automatically displayed in terms of COMMODITY2 without additional --exchange options. For example, if you wanted to report EUR and BTC in terms of USD, but report all other commodities without conversion to USD, you could use: --exchange EUR:USD --exchange BTC:USD.

### 8.3.8 Environment variables

Every option to ledger may be set using an environment variable if the option has a long
name. For example setting the environment variable 'LEDGER_DATE_FORMAT="%d.%m.%Y"' will have the same effect as specifying '--date-format "%d.%m.%Y"' on the command-line. Options on the command-line always take precedence over environment variable settings, however.

Note that you may also permanently specify option values by placing option settings in the file ~/.ledgerrc one option per line, for example:

```
--pager /bin/cat
```

### 8.4 Period Expressions

A period expression indicates a span of time, or a reporting interval, or both. Ledger’s end dates are always exclusive, imagine the date is followed by 00:00:00 time. They are instants in time not entire days. The full syntax is:

```
[INTERVAL] [BEGIN] [END]
```

The optional INTERVAL part may be any one of:

- every day
- every week
- every month
- every quarter
every year
every N days # N is any integer
every N weeks
every N months
every N quarters
every N years
daily
weekly
bimonthly
monthly
bimonthly
quarterly
yearly

After the interval, a begin time, end time, both or neither may be specified. As for the
begin time, it can be either of:

from <SPEC>
since <SPEC>

The end time can be either of:
to <SPEC>
until <SPEC>

Where SPEC can be any of:

2004
2004/10
2004/10/1
10/1
october
oct
this week # or day, month, quarter, year
next week
last week

The beginning and ending can be given at the same time, if it spans a single period. In
that case, just use SPEC by itself. In that case, the period ‘oct’, for example, will cover
all the days in October. The possible forms are:

<SPEC>
in <SPEC>

Here are a few examples of period expressions:

monthly
monthly in 2004
weekly from oct
weekly from last month
from sep to oct
from 10/1 to 10/5
monthly until 2005
from apr
until nov
last oct
weekly last august
9 Budgeting and Forecasting

9.1 Budgeting

Keeping a budget allows you to pay closer attention to your income and expenses, by reporting how far your actual financial activity is from your expectations.

To start keeping a budget, put some periodic transactions (see Section 5.22.8 [Periodic Transactions], page 46) at the top of your ledger file. A periodic transaction is almost identical to a regular transaction, except that it begins with a tilde and has a period expression in place of a payee. For example:

```
~ Monthly
  Expenses:Rent       $500.00
  Expenses:Food      $450.00
  Expenses:Auto:Gas  $120.00
  Expenses:Insurance $150.00
  Expenses:Phone     $125.00
  Expenses:Utilities $100.00
  Expenses:Movies    $50.00
  Expenses           $200.00 ; all other expenses

~ Yearly
  Expenses:Auto:Repair $500.00

Assets
```

These two periodic transactions give the usual monthly expenses, as well as one typical yearly expense. For help on finding out what your average monthly expenses are for any category, use a command like:

```
$ ledger -p "this year" --monthly --average register \expenses
```

The reported totals are the current year’s average for each account.

Once these periodic transactions are defined, creating a budget report is as easy as adding --budget to the command-line. For example, a typical monthly expense report would be:

```
$ ledger --monthly register \expenses
```

To see the same report balanced against your budget, use:

```
$ ledger --budget --monthly register \expenses
```

A budget report includes only those accounts that appear in the budget. To see all expenses balanced against the budget, use --add-budget. You can even see only the un-budgeted expenses using --unbudgeted:

```
$ ledger --unbudgeted --monthly register \expenses
```

You can also use these flags with the balance command.

9.2 Forecasting

Sometimes it’s useful to know what your finances will look like in the future, such as determining when an account will reach zero. Ledger makes this easy to do, using the same periodic transactions as are used for budgeting. An example forecast report can be generated with:

```
$ ledger --file drewr3.dat --forecast "T>\{\$-500.00\}" register \assets \liabilities
```
This report continues outputting postings until the running total is greater than $-500.00. A final posting is always shown, to inform you what the total afterwards would be.

Forecasting can also be used with the balance report, but by date only, and not against the running total:

```
$ ledger --forecast "d<[2010]" bal "assets" "liabilities"
```
10 Time Keeping

Ledger directly supports “timelog” entries, which have this form:

\[ i \ 2013/03/28 \ 22:13:00 \ \text{ACCOUNT}\[ \ \text{PAYEE}] \]
\[ o \ 2013/03/29 \ 03:39:00 \]

This records a check-in to the given ACCOUNT, and a check-out. You can be checked-in
to multiple accounts at a time, if you wish, and they can span multiple days (use `--day-
break` to break them up in the report). The number of seconds between check-in and
check-out is accumulated as time to that ACCOUNT. If the checkout uses a capital ‘O’, the
transaction is marked “cleared”. You can use an optional PAYEE for whatever meaning
you like.

Now, there are a few ways to generate this information. You can use the `timeclock.el`
package, which is part of Emacs. Or you can write a simple script in whichever language
you prefer to emit similar information. Or you can use Org mode’s time-clocking abilities
and the `org2tc` script developed by John Wiegley.

These timelog entries can appear in a separate file, or directly in your main ledger file.
The initial ‘i’ and ‘o’ characters count as Ledger “directives”, and are accepted anywhere
that ordinary transactions are valid.
11 Value Expressions

Ledger uses value expressions to make calculations for many different purposes:

1. The values displayed in reports.
2. For predicates (where truth is anything non-zero), to determine which postings are calculated (option \texttt{--limit EXPR (-l)}) or displayed (option \texttt{--display EXPR (-d)}).
3. For sorting criteria, to yield the sort key.
4. In the matching criteria used by automated postings.

Value expressions support most simple math and logic operators, in addition to a set of functions and variables.

Display predicates are also very handy with register reports, to constrain which transactions are printed. For example, the following command shows only transactions from the beginning of the current month, while still calculating the running balance based on all transactions:

\begin{verbatim}
$ ledger -d "d>\[this month\]" register checking
\end{verbatim}

The advantage of this command’s complexity is that it prints the running total in terms of all transactions in the register. The following, simpler command is similar, but totals only the displayed postings:

\begin{verbatim}
$ ledger -b "this month" register checking
\end{verbatim}

11.1 Variables

Below are the one letter variables available in any value expression. For the \texttt{register} and \texttt{print} commands, these variables relate to individual postings, and sometimes the account affected by a posting. For the \texttt{balance} command, these variables relate to accounts, often with a subtle difference in meaning. The use of each variable for both is specified.

\texttt{t} This maps to whatever the user specified with \texttt{--amount EXPR (-t)}. In a \texttt{register} report, \texttt{--amount EXPR (-t)} changes the value column; in a \texttt{balance} report, it has no meaning by default. If \texttt{--amount EXPR (-t)} was not specified, the current report style’s value expression is used.

\texttt{T} This maps to whatever the user specified with \texttt{--total VEXPR (-T)}. In a \texttt{register} report, \texttt{--total VEXPR (-T)} changes the totals column; in a \texttt{balance} report, this is the value given for each account. If \texttt{--total VEXPR (-T)} was not specified, the current report style’s value expression is used.

\texttt{m} This is always the present moment/date.

11.1.1 Posting/account details

\texttt{d} A posting’s date, as the number of seconds past the epoch. This is always “today” for an account.

\texttt{a} The posting’s amount; the balance of an account, without considering children.

\texttt{b} The cost of a posting; the cost of an account, without its children.

\texttt{v} The market value of a posting or an account, without its children.
g
The net gain (market value minus cost basis), for a posting or an account, without its children. It is the same as ‘v-b’.

l
The depth (“level”) of an account. If an account has one parent, its depth is one.

n
The index of a posting, or the count of postings affecting an account.

X
‘1’ if a posting’s transaction has been cleared, ‘0’ otherwise.

R
‘1’ if a posting is not virtual, ‘0’ otherwise.

Z
‘1’ if a posting is not automated, ‘0’ otherwise.

11.1.2 Calculated totals

O
The total of all postings seen so far, or the total of an account and all its children.

N
The total count of postings affecting an account and all its children.

11.2 Functions

The available one letter functions are:

- Negates the argument.

U
The absolute (unsigned) value of the argument.

S
Strips the commodity from the argument.

P
The present market value of the argument. The syntax ‘P(x,d)’ is supported, which yields the market value at time ‘d’. If no date is given, then the current moment is used.

11.3 Operators

The operators, in order of precedence, are:

1. * /
2. + -
3. ! < > =
4. & | ?:

11.3.1 Unary Operators

not (!) neg

11.3.2 Binary Operators

== < <= > >= and or + - * /
11.4 Complex expressions

More complicated expressions are possible using:

```expr "amount == COMMODITY AMOUNT"
```

The amount can be any kind of amount supported by ledger, with or without a commodity. Use this for decimal values.

```/REGEX/
expr account =~ /REGEX/
```

A regular expression that matches against an account’s full name. If a posting, this will match against the account affected by the posting.

```@/REGEX/
expr payee =~ /REGEX/
```

A regular expression that matches against a transaction’s payee name.

```%/REGEX/
expr has_tag(/REGEX/)
expr has_tag(TAG)
```

A regular expression (REGEX) or string (TAG) that checks for the tags of a transaction.

```expr has_meta(/REGEX/)
expr has_meta(TAG)
```

A regular expression (REGEX) or string (TAG) that checks for the metadata key of a transaction.

```expr tag(REGEX) =~ /REGEX/
```

A regular expression that matches a transaction’s tags against its values.

```expr date =~ /REGEX/
```

Useful for specifying a date in plain terms. For example, you could say `expr date =~ /2014/`.

```expr comment =~ /REGEX/
```

A regular expression that matches against a posting’s comment field. This searches only a posting’s field, not the transaction’s note or comment field. For example, `ledger reg "expr" "comment =~ /landline/"` will match:

```
2014/1/29  Phone bill
         Assets:Checking       $50.00
         Expenses:Phone       $-50.00  ; landline bill
```

but will not match:

```
2014/1/29  Phone bill  ; landline bill
         ; landline bill
         Assets:Checking       $50.00
         Expenses:Phone       $-50.00
```

To match the latter, use `ledger reg "expr" "note =~ /landline/"` instead.

```expr note =~ /REGEX/
```

A regular expression that matches against a transaction’s note field. This searches all comments in the transaction, including comments on individual
postings. Thus, ‘ledger reg "expr" "note =~ /landline/"’ will match all the three examples below:

- 2014/1/29 Phone bill
  - Assets: Checking $50.00
  - Expenses: Phone $-50.00 ; landline bill

- 2014/1/29 Phone bill ; landline bill
  - Assets: Checking $50.00
  - Expenses: Phone $-50.00

- 2014/1/29 Phone bill ; landline bill
  - Assets: Checking $50.00
  - Expenses: Phone $-50.00

(EXPR) A sub-expression is nested in parenthesis. This can be useful passing more complicated arguments to functions, or for overriding the natural precedence order of operators.

expr base =~ /REGEX/
A regular expression that matches against an account’s base name. If a posting, this will match against the account affected by the posting.

expr code =~ /REGEX/
A regular expression that matches against the transaction code (the text that occurs between parentheses before the payee).

expr any(KEYWORD =~ /REGEX/)  
The any keyword is used to specify that at least one posting of the transaction must match the expression in brackets. For example, ‘ledger -f d reg expr "any(account =~ /Assets:/)"’ can be used to display all transactions which involve at least one ‘Assets:’ account.

expr all(KEYWORD =~ /REGEX/)  
The all keyword is used to specify that all postings of a transactions must match the expression in brackets. For example, ‘ledger -f d reg expr "all(account =~ /Assets:/)"’ can be used to display all transactions where all accounts are ‘Assets:’.

The query command can be used to see how Ledger interprets your query. This can be useful if you are not getting the results you expect (see Section 14.3.5 [Pre-Commands], page 121).

11.4.1 Miscellaneous
The following Ledger journal data (saved as expr.dat) is used to explain the behaviour of the functions and variables below:

2015/01/16 * (C0D3) Payee
  - Assets: Cash $-123,45
  - Expenses: Office Supplies

abs value
U value

[Function]

Return the absolute value of the given value, e.g. amount.

$ ledger -f expr.dat --format "%(account) %(abs(amount))\n" reg assets
  Assets: Cash $123,45
amount_expr
[Function]
Return the calculated amount of the posting according to the \texttt{--amount} option.

\begin{verbatim}
ansify_if value color bool
\end{verbatim}
[Function]
Render the given expression as a string, applying the proper ANSI escape codes to display it in the given color if \texttt{bool} is true. It typically checks the value of the option \texttt{--color}. Since ANSI escape codes include non-printable character sequences, such as escape \texttt{\textasciitilde} the following example may not appear as the final result on the command-line.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{ansify_if(account, blue, options.color)\)}\)\n"
\end{verbatim}

\begin{verbatim}
œ\[34m\text{Assets:Cash}\œ\[0m
œ\[34m\text{Expenses:Office Supplies}\œ\[0m
\end{verbatim}

\begin{verbatim}
ceiling value
\end{verbatim}
[Function]
Return the next integer of \texttt{value} toward +infinity.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{account} \ \text{ceiling(amount)}\)\n"
\end{verbatim}

\begin{verbatim}
\$ Assets:Cash \[123,00
\$ Expenses:Office Supplies \[124,00
\end{verbatim}

code
[Variable]
Return the transaction code, the string between the parenthesis after the date.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{account} \ %\(\text{code}\)\n"
\end{verbatim}

\begin{verbatim}
\$ Assets:Cash COD3
\end{verbatim}

commodity
[Variable]
Return the commodity of the posting amount.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{account} \ %\(\text{commodity}\)\n"
\end{verbatim}

\begin{verbatim}
\$ Assets:Cash
\$ Expenses:Office Supplies
\end{verbatim}

date
[Variable]
Return the date of the posting.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{account} \ %\(\text{date}\)\n"
\end{verbatim}

\begin{verbatim}
\$ 2015/01/16 Assets:Cash
\end{verbatim}

display_amount
[Variable]

UNDOCUMENTED! Please help by contributing documentation for this feature.

display_total
[Variable]

UNDOCUMENTED! Please help by contributing documentation for this feature.

floor value
[Function]
Return the next integer of \texttt{value} toward \texttt{--infinity}.

\begin{verbatim}
$ ledger -f expr.dat --format "%\(\text{account} \ %\(\text{floor(amount)}\)\n"
\end{verbatim}

\begin{verbatim}
\$ Assets:Cash \[124,00
\$ Expenses:Office Supplies \[123,00
\end{verbatim}
format string  [Function]
    Evaluate string as format just like the --format option.

format_date date format  [Function]
    Return the date as a string using format. See strftime (3) for format string details.
    $ ledger -f expr.dat --format "%{format_date(date, '%A, %B %d. %Y')}\n" reg assets
    Friday, January 16. 2015

format_datetime datetime format  [Function]
    Return the datetime as a string using format. Refer to strftime (3) for format string details.

get_at sequence index  [Function]
    Return the value in sequence at index. The first element is index 0. For internal use only.

is_seq value  [Function]
    Return true if value is a sequence. For internal use only.

join value  [Function]
    Replace all newlines in value with \n.

justify value first_width latter_width right_justify colorize  [Function]
    Right or left justify the string representing value. The width of the field in the first
    line is given by first_width. For subsequent lines the width is given by latter_width.
    If latter_width=-1, then first_width is used for all lines. If right_justify=true then
    the field is right justified within the width of the field. If it is false, then the field is
    left justified and padded to the full width of the field. If colorize is true, then ledger
    will honor color settings.
    $ ledger -f expr.dat --format "%(justify(account, 30, 30, true))\n" reg
    > Assets:Cash
    > Expenses:Office Supplies

market value datetime  [Function]
P  [Function]
    Return the price of value at datetime. Note that datetime must be surrounded by
    brackets in order to be parsed correctly, e.g. [2012/03/23].

nail_down  [Function]
    UNDOCUMENTED! Please help by contributing documentation for this feature.

now  [Variable]
m  [Variable]
    Return the current datetime.

options  [Variable]
    A variable that allows access to the values of the given command-line options using the
    long option names, e.g. to see whether --daily or -D was given use option.daily.
    $ ledger -f expr.dat -X $ -D --format "%(options.daily) %(options.exchange)\n" reg assets
    true $
percent value_a value_b
   Return the percentage of value_a in relation to value_b (used as 100%).

   $ ledger -f expr.dat --format "%(percent(amount, 200))\n" reg
   -61.73%
   61.73%

print value
   Print value to stdout. For internal use only.

quantity value
   Return the quantity of value for values that have a per-unit cost.

quoted expression
   Surround expression with double-quotes. If expression contains a double-quote, it
   will be escaped with a backslash.

   $ ledger -f expr.dat --format "%(quoted(account)) %(quoted(amount))\n" reg
   "Assets:Cash" "Ë€123,45"  
   "Expenses:Office Supplies" "€ 123,45"

round
   UNDOCUMENTED! Please help by contributing documentation for this feature.

rounded
   UNDOCUMENTED! Please help by contributing documentation for this feature.

roundto value n
   Return value rounded to n digits. Does not affect formatting.

   $ ledger -f expr.dat --format "%(account) %(roundto(amount, 1))\n" reg
   Assets:Cash Î© -123,40
   Expenses:Office Supplies Î© 123,50

scrub value
   Clean value using various transformations such as round, stripping value annotations,
   and more.

should_bold
   Return true if expression given to --bold-if evaluates to true. For internal use only.

strip value
   Strip value annotation from value.

S
   Strip value annotation from value.

to_amount value
   Convert value to an amount. For internal use only.

to_balance value
   Convert value to a balance. For internal use only.

to_boolean value
   Convert value to a boolean. For internal use only.
to\_date value
Convert value to a date. For internal use only.

to\_datetime value
Convert value to a datetime. For internal use only.

to\_int value
int value
Return the integer value for value.

$\operatorname{ledger} -f expr.dat --format "%(1 + to\_int('1'))\n%(2,5 + int(2,5))\n"\ reg\ assets
2
4.5

to\_mask value
Convert value to a mask. For internal use only.

to\_sequence value
Convert value to a sequence. For internal use only.

to\_string value
str value
Convert value to a character string.

today
Return today’s date.

$\operatorname{ledger} -f expr.dat --now 2015/01/01 --format "%(today)\n"\ reg\ assets
2015/01/01

top\_amount
UNDOCUMENTED! Please help by contributing documentation for this feature.

total\_expr
Return the calculated total of the posting according to the --total option.

trim value
Trim leading and trailing whitespace from value.

$\operatorname{ledger} -f expr.dat --format "%(trim(' Trimmed '))\n"\ reg\ assets
Trimmed

truncated\_string total\_len account\_len
Truncate string to total\_len ensuring that each account is at least account\_len long.

unround
UNDOCUMENTED! Please help by contributing documentation for this feature.

unrounded
UNDOCUMENTED! Please help by contributing documentation for this feature.

value\_date
UNDOCUMENTED! Please help by contributing documentation for this feature.
12 Format Strings

12.1 Format String Basics

Format strings may be used to change the output format of reports. They are specified by passing a formatting string to the `--format FORMAT_STRING` (-F) option. Within that string, constructs are allowed which make it possible to display the various parts of an account or posting in custom ways.

There are several additional flags that allow you to define formats for specific reports. These are useful to define in your configuration file and will allow you to run ledger reports from the command-line without having to enter a new format for each command.

- `--balance-format FORMAT_STRING`
- `--budget-format FORMAT_STRING`
- `--cleared-format FORMAT_STRING`
- `--csv-format FORMAT_STRING`
- `--plot-amount-format FORMAT_STRING`
- `--plot-total-format FORMAT_STRING`
- `--pricedb-format FORMAT_STRING`
- `--prices-format FORMAT_STRING`
- `--register-format FORMAT_STRING`

12.2 Format String Structure

Within a format string, a substitution is specified using a percent ‘%’ character. The basic format of all substitutions is:

```
%[-][MIN WIDTH][.MAX WIDTH](VALEXPR)
```

If the optional minus sign ‘-’ follows the percent character ‘%’, whatever is substituted will be left justified. The default is right justified. If a minimum width is given next, the substituted text will be at least that wide, perhaps wider. If a period and a maximum width is given, the substituted text will never be wider than this, and will be truncated to fit. Here are some examples:

- `%%-20P` A transaction’s payee, left justified and padded to 20 characters wide.
- `%%20P` The same, right justified, at least 20 chars wide.
- `%.20P` The same, no more than 20 chars wide.

The expression following the format constraints can be a single letter, or an expression enclosed in parentheses or brackets.

12.3 Format Expressions

For demonstration purposes the journal data from [expr.dat], page 100, is used. The allowable expressions are:

- `%%` Inserts a percent sign.

```
$ ledger -f expr.dat --format "%%\n" reg assets
```

"%"
Chapter 12: Format Strings

**t** Inserts the results of the value expression specified by `--amount EXPR (-t)`. If `--amount EXPR (-t)` was not specified, the current report style’s value expression is used.

**T** Inserts the results of the value expression specified by `--total VEXPR (-T)`. If `--total VEXPR (-T)` was not specified, the current report style’s value expression is used.

**(EXPR)** Inserts the amount resulting from the value expression given in parentheses. To insert five times the total value of an account, for example, one could say ‘\%12(5*O)’. Note: It’s important to put the five first in that expression, so that the commodity doesn’t get stripped from the total.

```
$ ledger -f expr.dat --format "\%12(5*O)\n" reg assets
\1 -617,25
```

*[DATEFMT]* Inserts the result of formatting a posting’s date with a date format string, exactly like those supported by `strftime (3)`. For example: ‘\%[\%Y/\%m/\%d \%H:\%M:\%S]’.

**S** Insert the path name of the file from which the transaction’s data was read. Only sensible in a `register` report.

```
$ ledger -f ~/journal.dat --format "%S\n" reg assets
/home/jwiegley/journal.dat
```

**B** Inserts the beginning character position of that transaction within the file.

```
$ ledger -f expr.dat --format "%B\n" reg assets
26
```

**b** Inserts the beginning line of that transaction within the file.

```
$ ledger -f expr.dat --format "%b\n" reg assets
2
```

**E** Inserts the ending character position of that transaction within the file.

```
$ ledger -f expr.dat --format "%E\n" reg assets
90
```

**e** Inserts the ending line of that transaction within the file.

```
$ ledger -f expr.dat --format "%e\n" reg assets
3
```

**D** Returns the date according to the default format.

**d** Returns the date according to the default format. If the transaction has an effective date, it prints `ACTUAL_DATE=EFFECTIVE_DATE`.

**X** If a posting has been cleared, this returns a 1, otherwise returns 0.

**Y** This is the same as ‘\%X’, except that it only displays a state character if all of the member postings have the same state.

**C** Inserts the transaction code. This is the value specified between parentheses on the first line of the transaction.

```
$ ledger -f expr.dat --format "%C\n" reg assets
(C0D3)
```
Chapter 12: Format Strings

P  Inserts the payee related to a posting.
   $ ledger -f expr.dat --format "%P\n" reg assets
      PiggyBank

A  Inserts the full name of an account.
   $ ledger -f expr.dat --format "%A\n" reg
      Assets:Cash
      Expenses:Office Supplies

N  Inserts the note associated with a posting, if one exists.
   $ ledger -f expr.dat --format "%N\n" reg assets
      Payee: PiggyBank

/  The ‘%/’ construct is special. It separates a format string between what is
   printed for the first posting of a transaction, and what is printed for all subse-
   quent postings. If not used, the same format string is used for all postings.
   $ ledger -f expr.dat --format "%P\n%/%A\n" reg
      PiggyBank
      Expenses:Office Supplies

12.4 Balance format

As an example of how flexible the --format FORMAT_STRING strings can be, the default
balance format looks like this (the various functions are described later):

"%(justify(scrub(display_total), 20, -1, true, color))"
" %(!options.flat ? depth_spacer : \"\")"
"%-{ansify_if(partial_account(options.flat), blue if color))|\n%/"
"%$1\n%/
-------------------
"

12.5 Formatting Functions and Codes

12.5.1 Field Widths

The following codes return the width allocated for the specific fields. The defaults can be
changed using the corresponding command-line options:

- date_width
- payee_width
- account_width
- amount_width
- total_width

12.5.2 Colors

The character-based formatting ledger can do is limited to the ANSI terminal character
colors and font highlights in a normal TTY session.

red   magenta   bold
green cyan underline
yellow white blink
blue black
12.5.3 Quantities and Calculations

amount_expr
abs
commodity
display_amount
display_total
floor
get_at
is_seq
market
percent
price
quantity
rounded
truncated
total_expr
top_amount
to_boolean
to_int
to_amount
to_balance
unrounded

12.5.4 Date Functions

The following functions allow you to manipulate and format dates.

date Return the date of the current transaction.

format_date(date, "FORMAT_STRING") Format the date using the given format string.

now Return the current date and time. If the --now DATE option is defined it will return that value.

today Return the current date. If the --now DATE option is defined it will return that value.

to_datetime Convert a string to a date-time value.

to_date Convert a string to date value.

value_date

12.5.5 Date and Time Format Codes

Date and time format are specified as strings of single letter codes preceded by percent signs. Any separator, or no separator can be specified.
12.5.5.1 Days

Dates are formed from a combination of day, month and year codes, in whatever order you prefer:

\%Y
Four digit year.

\%y
Two digit year.

\%m
Two digit month.

\%d
Two digit date.

So "\%Y\%m\%d" yields ‘20111214’ which provides a date that is simple to sort on.

12.5.5.2 Weekdays

You can have additional weekday information in your date with ‘\%A’ as

\%m-%d-%Y \%A
yields ‘02–10–2010 Wednesday’.

\%A \%m-%d-%Y
yields ‘Wednesday 02–10–2010’.

These are options you can select for weekday

\%a
weekday, abbreviated Wed.

\%A
weekday, full Wednesday.

\%d
day of the month (dd), zero padded up to 10.

\%e
day of the month (dd), no leading zero up to 10.

\%j
day of year, zero padded 000–366.

\%u
day of week starting with Monday (1), i.e. mtwtfss 3.

\%w
day of week starting with Sunday (0), i.e. smtwtfs 3.

12.5.5.3 Month

You can have additional month information in your date with ‘\%B’ as

\%m-%d-%Y \%B
yields ‘02–10–2010 February’.

\%B \%m-%d-%Y
yields ‘February 02–10–2010’.

These are options you can select for month

\%m
‘mm’ month as two digits.

\%b
Locale’s abbreviated month, for example ‘02’ might be abbreviated as ‘Feb’.

\%B
Locale’s full month, variable length, e.g. February.
12.5.5.4 Miscellaneous Date Codes

Additional date format parameters which can be used:

- `%U` week number Sunday as first day of week, ranging 01–53.
- `%W` week number Monday as first day of week, ranging 01–53.
- `%V` week of the year, ranging 01–53.
- `%C` century, ranging 00–99.
- `%D` yields `%m/%d/%y` as in ‘02/10/10’.
- `%x` locale’s date representation, as ‘02/10/2010’ for the U.S.
- `%F` yields `%Y-%m-%d` as in ‘2010-02-10’.

12.5.6 Text Formatting

The following format functions allow you limited formatting of text:

- `ansify_if(value, color)` Surrounds the string representing value with ANSI codes to give it color on an TTY display. Has no effect if directed to a file.

- `justify(value, first_width, latter_width, right_justify, colorize)` Right or left justify the string representing value. The width of the field in the first line is given by `first_width`. For subsequent lines the width is given by `latter_width`. If `latter_width=-1`, then `first_width` is use for all lines. If `right_justify=true` then the field is right justify within the width of the field. If it is `false`, then the field is left justified and padded to the full width of the field. If `colorize` is true, then ledger will honor color settings.

- `join(STR)` Replaces line feeds in STR with ‘\n’.

- `quoted(STR)` Return STR surrounded by double quotes, ‘"STR"’.

- `strip(value)` Values can have numerous annotations, such as effective dates and lot prices. `strip` removes these annotations.

12.5.7 Data File Parsing Information

The following format strings provide locational metadata regarding the coordinates of entries in the source data file(s) that generated the posting.

- `filename` the name of the ledger data file from whence the posting came, abbreviated ‘S’.
- `beg_pos` character position in `filename` where entry for posting begins, abbreviated ‘B’.
- `end_pos` character position in `filename` where entry for posting ends, abbreviated ‘E’.
- `beg_line` line number in `filename` where entry for posting begins, abbreviated ‘b’.
- `end_line` line number in `filename` where entry for posting ends, abbreviated ‘e’.
13 Extending with Python

Python can be used to extend your Ledger experience. But first, a word must be said about Ledger’s data model, so that other things make sense later.

13.1 Basic data traversal

Every interaction with Ledger happens in the context of a Session. Even if you don’t create a session manually, one is created for you by the top-level interface functions. The Session is where objects live like the Commodities that Amounts refer to.

To make a Session useful, you must read a Journal into it, using the function `read_journal`. This reads Ledger data from the given file, populates a Journal object within the current Session, and returns a reference to that Journal object.

Within the Journal live all the Transactions, Postings, and other objects related to your data. There are also AutomatedTransactions and PeriodicTransactions, etc.

Here is how you would traverse all the postings in your data file:

```python
import ledger

for xact in ledger.read_journal("sample.dat").xacts():
    for post in xact.posts():
        print "Transferring %s to/from %s" % (post.amount, post.account)
```

13.2 Raw versus Cooked

Ledger data exists in one of two forms: raw and cooked. Raw objects are what you get from a traversal like the above, and represent exactly what was seen in the data file. Consider this journal:

```
true
(Assets:Cash) $100

2012-03-01 KFC
Expenses:Food $100
Assets:Credit
```

In this case, the raw regular transaction in this file is:

```
2012-03-01 KFC
Expenses:Food $100
Assets:Credit
```

While the cooked form is:

```
2012-03-01 KFC
Expenses:Food $100
Assets:Credit $-100
(Assets:Cash) $100
```

So the easy way to think about raw vs. cooked is that raw is the unprocessed data, and cooked has had all considerations applied.

When you traverse a Journal by iterating over its transactions, you are generally looking at raw data. In order to look at cooked data, you must generate a report of some kind by querying the journal:

```python
for post in ledger.read_journal("sample.dat").query("food"):    
    print "Transferring %s to/from %s" % (post.amount, post.account)
```
The reason why queries iterate over postings instead of transactions is that queries often return only a “slice” of the transactions they apply to. You can always get at a matching posting’s transaction by looking at its xact member:

```python
last_xact = None
for post in ledger.read_journal("sample.dat").query(""):
    if post.xact != last_xact:
        for post in post.xact.posts():
            print "Transferring %s to/from %s" % (post.amount, post.account)
    last_xact = post.xact
```

This query ends up reporting every cooked posting in the Journal, but does it transaction-wise. It relies on the fact that an unsorted report returns postings in the exact order they were parsed from the journal file.

### 13.3 Queries

The Journal.query() method accepts every argument you can specify on the command-line, including --options.

Since a query “cooks” the journal it applies to, only one query may be active for that journal at a given time. Once the query object is gone (after the for loop), then the data reverts back to its raw state.

### 13.4 Embedded Python

You can embed Python into your data files using the 'python' directive:

```python
import os
def check_path(path_value):
    print "%s => %s" % (str(path_value), os.path.isfile(str(path_value)))
    return os.path.isfile(str(path_value))
tag PATH
assert check_path(value)
```

2012-02-29 KFC
; PATH: somebogusfile.dat
Expenses:Food $20
Assets:Cash

Any Python functions you define this way become immediately available as valexpr functions.

### 13.5 Amounts

When numbers come from Ledger, like post.amount, the type of the value is Amount. It can be used just like an ordinary number, except that addition and subtraction are restricted to amounts with the same commodity. If you need to create sums of multiple commodities, use a Balance. For example:

```python
total = Balance()
for post in ledger.read_journal("sample.dat").query(""):
    total += post.amount
print total
```
14 Ledger for Developers

14.1 Internal Design

Ledger is developed as a tiered set of functionality, where lower tiers know nothing about the higher tiers. In fact, multiple libraries are built during the development process, and link unit tests to these libraries, so that it is a link error for a lower tier to violate this modularity.

Those tiers are:

- Utility code
  There’s lots of general utility in Ledger for doing time parsing, using Boost.Regex, error handling, etc. It’s all done in a way that can be reused in other projects as needed.

- Commoditized Amounts (amount_t, commodity_t and friends)
  A numerical abstraction combining multi-precision rational numbers (via GMP) with commodities. These structures can be manipulated like regular numbers in either C++ or Python (as Amount objects).

- Commodity Pool
  Commodities are all owned by a commodity pool, so that future parsing of amounts can link to the same commodity and establish a consistent price history and record of formatting details.

- Balances
  Adds the concept of multiple amounts with varying commodities. Supports simple arithmetic, and multiplication and division with non-commoditized values.

- Price history
  Amounts have prices, and these are kept in a data graph which the amount code itself is only dimly aware of (there’s three points of access so an amount can query its revalued price on a given date).

- Values
  Often the higher layers in Ledger don’t care if something is an amount or a balance, they just want to add stuff to it or print it. For this, I created a type-erasure class, value_t/Value, into which many things can be stuffed and then operated on. They can contain amounts, balances, dates, strings, etc. If you try to apply an operation between two values that makes no sense (like dividing an amount by a balance), an error occurs at runtime, rather than at compile-time (as would happen if you actually tried to divide an amount_t by a balance_t).

This is the core data type for the value expression language.

- Value expressions
  The next layer up adds functions and operators around the Value concept. This lets you apply transformations and tests to Values at runtime without having to bake it into C++. The set of functions available is defined by each object type in Ledger (posts, accounts, transactions, etc.), though the core engine knows nothing about these. At its base, it only knows how to apply operators to values, and how to pass them to and receive them from functions.
• Query expressions

Expressions can be onerous to type at the command-line, so there’s a shorthand for reporting called “query expressions”. These add no functionality of their own, but are purely translated from the input string down to the corresponding value expression, for example the input string ‘cash’ is translated to ‘(account =~ /cash/)’. This is a convenience layer.

• Format strings

Format strings let you interpolate value expressions into strings, with the requirement that any interpolated value have a string representation. Really all this does is calculate the value expression in the current report context, call the resulting value’s to_string() method, and stuffs the result into the output string. It also provides printf-like behavior, such as min/max width, right/left justification, etc.

• Journal items

Next is a base type shared by anything that can appear in a journal: an item_t. It contains details common to all such parsed entities, like what file and line it was found on, etc.

• Journal posts

The most numerous object found in a Journal, postings are a type of item that contain an account, an amount, a cost, and metadata. There are some other complications, like the account can be marked virtual, the amount could be an expression, etc.

• Journal transactions

Postings are owned by transactions, always. This subclass of item_t knows about the date, the payee, etc. If a date or metadata tag is requested from a posting and it doesn’t have that information, the transaction is queried to see if it can provide it.

• Journal accounts

Postings are also shared by accounts, though the actual memory is managed by the transaction. Each account knows all the postings within it, but contains relatively little information of its own.

• The Journal object

Finally, all transactions with their postings, and all accounts, are owned by a journal_t object. This is the go-to object for querying and reporting on your data.

• Textual journal parser

There is a textual parser, wholly contained in textual.cc, which knows how to parse text into journal objects, which then get “finalized” and added to the journal. Finalization is the step that enforces the double-entry guarantee.

• Iterators

Every journal object is “iterable”, and these iterators are defined in iterators.h and iterators.cc. This iteration logic is kept out of the basic journal objects themselves for the sake of modularity.

• Comparators

Another abstraction isolated to its own layer, this class encapsulating the comparison of journal objects, based on whatever value expression the user passed to --sort VEXPR.
• Temporaries
  Many reports bring pseudo-journal objects into existence, like postings which report
totals in a ‘Total’ account. These objects are created and managed by a `temporaries_`
tobject, which gets used in many places by the reporting filters.
• Option handling
  There is an option handling subsystem used by many of the layers further down. It
makes it relatively easy for me to add new options, and to have those option settings
immediately accessible to value expressions.
• Session objects
  Every journal object is owned by a session, with the session providing support for that
object. In GUI terms, this is the Controller object for the journal Data object, where
every document window would be a separate session. They are all owned by the global
scope.
• Report objects
  Every time you create any report output, a report object is created to determine what
you want to see. In the Ledger REPL, a new report object is created every time a
command is executed. In CLI mode, only one report object ever comes into being, as
Ledger immediately exits after displaying the results.
• Reporting filters
  The way Ledger generates data is this: it asks the session for the current journal, and
then creates an iterator applied to that journal. The kind of iterator depends on the
type of report.
This iterator is then walked, and every object yielded from the iterator is passed to an
“item handler”, whose type is directly related to the type of the iterator.
There are many, many item handlers, which can be chained together. Each one receives
an item (post, account, xact, etc.), performs some action on it, and then passes it down
to the next handler in the chain. There are filters which compute the running totals;
that queue and sort all the input items before playing them back out in a new order;
that filter out items which fail to match a predicate, etc. Almost every reporting feature
in Ledger is related to one or more filters. Looking at `filters.h`, there are over 25 of
them defined currently.
• The filter chain
  How filters get wired up, and in what order, is a complex process based on all the
various options specified by the user. This is the job of the chain logic, found entirely
in `chain.cc`. It took a really long time to get this logic exactly right, which is why I
haven’t exposed this layer to the Python bridge yet.
• Output modules
  Although filters are great and all, in the end you want to see stuff. This is the job of
special “leaf” filters called output modules. They are implemented just like a regular
filter, but they don’t have a “next” filter to pass the data on down to. Instead, they
are the end of the line and must do something with the item that results in the user
seeing something on their screen or in a file.
• Select queries
Select queries know a lot about everything, even though they implement their logic by implementing the user’s query in terms of all the other features thus presented. Select queries have no functionality of their own, they are simple a shorthand to provide access to much of Ledger’s functionality via a cleaner, more consistent syntax.

• The Global Scope
There is a master object which owns every other objects, and this is Ledger’s global scope. It creates the other objects, provides REPL behavior for the command-line utility, etc. In GUI terms, this is the Application object.

• The Main Driver
This creates the global scope object, performs error reporting, and handles command-line options which must precede even the creation of the global scope, such as `--debug`.

And that’s Ledger in a nutshell. All the rest are details, such as which value expressions each journal item exposes, how many filters currently exist, which options the report and session scopes define, etc.

14.2 Journal File Format for Developers

This chapter offers a complete description of the journal data format, suitable for implementers in other languages to follow. For users, the chapter on keeping a journal is less extensive, but more typical of common usage (see Chapter 4 [Keeping a Journal], page 17).

Data is collected in the form of transactions which occur in one or more journal files. Each transaction, in turn, is made up of one or more postings, which describe how amounts flow from one account to another. Here is an example of the simplest of journal files:

```
2010/05/31 Just an example
   Expenses:Some:Account $100.00
   Income:Another:Account
```

In this example, there is a transaction date, a payee, or description of the transaction, and two postings. The postings show movement of one hundred dollars from an account within the Income hierarchy, to the specified expense account. The name and meaning of these accounts is arbitrary, with no preferences implied, although you will find it useful to follow standard accounting practices (see Chapter 3 [Principles of Accounting with Ledger], page 7).

Since an amount is missing from the second posting, it is assumed to be the inverse of the first. This guarantees the cardinal rule of double-entry accounting: the sum of every transaction must balance to zero, or it is in error. Whenever Ledger encounters a null posting in a transaction, it uses it to balance the remainder.

It is also typical, though not enforced, to think of the first posting as the destination, and the final as the source. Thus, the amount of the first posting is typically positive. Consider:

```
2010/05/31 An income transaction
   Assets:Checking $1,000.00
   Income:Salary
```

2010/05/31 An expense transaction
Chapter 14: Ledger for Developers

Expenses: Dining $100.00
Assets: Checking

14.2.1 Comments and meta-data
Comments are generally started using a ‘;’. However, in order to increase compatibility with other text manipulation programs and methods three additional comment characters are valid if used at the beginning of a line: ‘#’, ‘|’, and ‘*’.

14.2.2 Specifying Amounts
The heart of a journal is the amounts it records, and this fact is reflected in the diversity of amount expressions allowed. All of them are covered here, though it must be said that sometimes, there are multiple ways to achieve a desired result.

Note: It is important to note that there must be at least two spaces between the end of the account and the beginning of the amount (including a commodity designator).

14.2.2.1 Integer Amounts
In the simplest form, bare decimal numbers are accepted:

2010/05/31 An income transaction
Assets: Checking 1000.00
Income: Salary

Such amounts may only use an optional period for a decimal point. These are referred to as integer amounts or uncommoditized amounts. In most ways they are similar to commoditized amounts, but for one significant difference: They always display in reports with full precision. More on this in a moment. For now, a word must be said about how Ledger stores numbers.

Every number parsed by Ledger is stored internally as an infinite-precision rational value. Floating-point math is never used, as it cannot be trusted to maintain precision of values. So, in the case of ‘1000.00’ above, the internal value is ‘100000/100’.

While rational numbers are great at not losing precision, the question arises: How should they be displayed? A number like ‘100000/100’ is no problem, since it represents a clean decimal fraction. But what about when the number ‘1/1’ is divided by three? How should one print ‘1/3’, an infinitely repeating decimal?

Ledger gets around this problem by rendering rationals into decimal at the last possible moment, and only for display. As such, some rounding must, at times, occur. If this rounding would affect the calculation of a running total, special accommodation postings are generated to make you aware it has happened. In practice, it happens rarely, but even then it does not reflect adjustment of the internal amount, only the displayed amount.

What has still not been answered is how Ledger rounds values. Should ‘1/3’ be printed as ‘0.33’ or ‘0.33333’? For commoditized amounts, the number of decimal places is decided by observing how each commodity is used; but in the case of integer amounts, an arbitrary factor must be chosen. Initially, this factor is six. Thus, ‘1/3’ is printed back as ‘0.333333’. Further, this rounding factor becomes associated with each particular value, and is carried through mathematical operations. For example, if that particular number were multiplied by itself, the decimal precision of the result would be twelve. Addition and subtraction do not affect precision.
Since each integer amount retains its own display precision, this is called full precision, as opposed to commoditized amounts, which always look to their commodity to know what precision they should round to, and so use commodity precision.

### 14.2.2.2 Commoditized Amounts

A commoditized amount is an integer amount which has an associated commodity. This commodity can appear before or after the amount, and may or may not be separated from it by a space. Most characters are allowed in a commodity name, except for the following:

- Any kind of white-space
- Numerical digits
- Punctuation: .,,;?:!
- Mathematical and logical operators: \(-+*/^&=\)
- Bracketing characters: \(<\>\[\]\{\}\)
- The at symbol: @

And yet, any of these may appear in a commodity name if it is surrounded by double quotes, for example:

```
100 "EUR+133"
```

If a quoted commodity is found, it is displayed in quotes as well, to avoid any confusion as to which part is the amount, and which part is the commodity.

Another feature of commoditized amounts is that they are reported back in the same form as parsed. If you specify dollar amounts using ‘$100’, they will print the same; likewise with ‘$100 $’ or ‘$100.00’. You may even use decimal commas, such as ‘$100,00’, or thousand-marks, as in ‘$10,000.00’.

These display characteristics become associated with the commodity, with the result being that all amounts of the same commodity are reported consistently. Where this is most noticeable is the display precision, which is determined by the most precise value seen for a given commodity—in most cases.

Ledger makes a distinction between observed amounts and unobserved amounts. An observed amount is critiqued by Ledger to determine how amounts using that commodity should be displayed; unobserved amounts are significant in their value only—no matter how they are specified, it does not change how other amounts in that commodity will be displayed.

An example of this is found in cost expressions, covered next.

### 14.2.3 Posting costs

You have seen how to specify either a commoditized or an integer amount for a posting. But what if the amount you paid for something was in one commodity, and the amount received was another? There are two main ways to express this:

```
2010/05/31 Farmer's Market
Assets:My Larder 100 apples
Assets:Checking -$20.00
```

In this example, you have paid twenty dollars for one hundred apples. The cost to you is twenty cents per apple, and Ledger calculates this implied cost for you. You can also make the cost explicit using a cost amount:

```
2010/05/31 Farmer's Market
```

```
Assets:My Larder 100 apples
Costs:Costs 20.00
```
Here the per-unit cost is given explicitly in the form of a cost amount; and since cost amounts are unobserved, the use of six decimal places has no effect on how dollar amounts are displayed in the final report. You can also specify the total cost:

```
2010/05/31 Farmer's Market
Assets:My Larder 100 apples @ $0.200000
Assets:Checking
```

These three forms have identical meaning. In most cases the first is preferred, but the second two are necessary when more than two postings are involved:

```
2010/05/31 Farmer's Market
Assets:My Larder 100 apples @ $0.200000
Assets:My Larder 100 pineapples @ $0.33
Assets:My Larder 100 "crab apples" @ $0.04
Assets:Checking
```

Here the implied cost is ‘$57.00’, which is entered into the null posting automatically so that the transaction balances.

### 14.2.4 Primary commodities

In every transaction involving more than one commodity, there is always one which is the primary commodity. This commodity should be thought of as the exchange commodity, or the commodity used to buy and sell units of the other commodity. In the fruit examples above, dollars are the primary commodity. This is decided by Ledger based on the placement of the commodity in the transaction:

```
2010/05/31 Sample Transaction
Expenses 100 secondary
Assets -50 primary
```

```
2010/05/31 Sample Transaction
Expenses 100 secondary @ 0.5 primary
Assets
```

```
2010/05/31 Sample Transaction
Expenses 100 secondary @@ 50 primary
Assets
```

The only case where knowledge of primary versus secondary comes into play is in reports that use the --market (-V) or --basis (-B) options. With these, only primary commodities are shown.

If a transaction uses only one commodity, this commodity is also considered a primary. In fact, when Ledger goes about ensuring that all transactions balance to zero, it only ever asks this of primary commodities.

### 14.3 Developer Commands

#### 14.3.1 echo

This command simply echoes its argument back to the output.
14.3.2 reload
Forces ledger to reload any journal files. This function exists to support external programs controlling a running ledger process and does nothing for a command-line user.

14.3.3 source
The source command takes a journal file as an argument and parses it checking for errors; no other reports are generated, and no other arguments are necessary. Ledger will return success if no errors are found.

14.3.4 Debug Options
These options are primarily for Ledger developers, but may be of some use to a user trying something new.

--args-only
Ignore init files and environment variables for the ledger run.

--debug CODE
If Ledger has been built with debug options this will provide extra data during the run. The following are the available CODES to debug:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>account.display</td>
<td>draft.xact</td>
</tr>
<tr>
<td>account.sorted</td>
<td>expr.calc</td>
</tr>
<tr>
<td>amount.commodities</td>
<td>expr.compile</td>
</tr>
<tr>
<td>amount.convert</td>
<td>expr.merged.compile</td>
</tr>
<tr>
<td>amount.is_zero</td>
<td>filters.changed_value</td>
</tr>
<tr>
<td>amount.parse</td>
<td>filters.changed_value.rounding</td>
</tr>
<tr>
<td>amount.price</td>
<td>filters.collapse</td>
</tr>
<tr>
<td>amount.refs</td>
<td>filters.forecast</td>
</tr>
<tr>
<td>amount.roundto</td>
<td>filters.interval</td>
</tr>
<tr>
<td>amount.truncate</td>
<td>filters.revalued</td>
</tr>
<tr>
<td>amount.unround</td>
<td>format.abbrev</td>
</tr>
<tr>
<td>annotate.less</td>
<td>format.expr</td>
</tr>
<tr>
<td>archive.journal</td>
<td>generate.expr</td>
</tr>
<tr>
<td>auto.columns</td>
<td>generate.post.string</td>
</tr>
<tr>
<td>budget.generate</td>
<td>history.find</td>
</tr>
<tr>
<td>commodity.annotated.strip</td>
<td>history.map</td>
</tr>
<tr>
<td>commodity.annotations</td>
<td>item.meta</td>
</tr>
<tr>
<td>commodity.compare</td>
<td>ledger.read</td>
</tr>
<tr>
<td>commodity.download</td>
<td>ledger.validate</td>
</tr>
<tr>
<td>commodity.exchange</td>
<td>lookup</td>
</tr>
<tr>
<td>commodity.price.find</td>
<td>lookup.account</td>
</tr>
<tr>
<td>commodity.prices.add</td>
<td>mask.match</td>
</tr>
<tr>
<td>commodity.prices.find</td>
<td>memory.debug</td>
</tr>
<tr>
<td>csv.mappings</td>
<td>op.memory</td>
</tr>
<tr>
<td>csv.parse</td>
<td>option.args</td>
</tr>
<tr>
<td></td>
<td>python.init</td>
</tr>
<tr>
<td></td>
<td>query.mask</td>
</tr>
<tr>
<td></td>
<td>report.predicate</td>
</tr>
<tr>
<td></td>
<td>scope.search</td>
</tr>
<tr>
<td></td>
<td>scope.symbols</td>
</tr>
<tr>
<td></td>
<td>select.parse</td>
</tr>
<tr>
<td></td>
<td>textual.include</td>
</tr>
<tr>
<td></td>
<td>textual.parse</td>
</tr>
<tr>
<td></td>
<td>timelog</td>
</tr>
<tr>
<td></td>
<td>times.epoch</td>
</tr>
<tr>
<td></td>
<td>times.interval</td>
</tr>
<tr>
<td></td>
<td>times.parse</td>
</tr>
<tr>
<td></td>
<td>value.sort</td>
</tr>
<tr>
<td></td>
<td>value.storage.refcount</td>
</tr>
<tr>
<td></td>
<td>xact.extend</td>
</tr>
<tr>
<td></td>
<td>xact.extend.cleared</td>
</tr>
<tr>
<td></td>
<td>xact.extend.fail</td>
</tr>
<tr>
<td></td>
<td>xact.finalize</td>
</tr>
</tbody>
</table>

--trace INT
Enable tracing. The INT specifies the level of trace desired:
LOG_OFF 0
LOG_CRIT 1
LOG_FATAL 2
LOG_ASSERT 3
LOG_ERROR 4
LOG_VERIFY 5
LOG_WARN 6
LOG_INFO 7
LOG_EXCEPT 8
LOG_DEBUG 9
LOG_TRACE 10
LOG_ALL 11

--verbose
Print detailed information on the execution of Ledger.

--verify
Enable additional assertions during run-time. This causes a significant slow-
down. When combined with --debug CODE ledger will produce memory trace
information.

--verify-memory
Verify that every constructed object is properly destructed. This is for debug-
ging purposes only.

--version
Print version information and exit.

14.3.5 Pre-Commands
Pre-commands are useful when you aren’t sure how a command or option will work. The
difference between a pre-command and a regular command is that pre-commands ignore
the journal data file completely, nor is the user’s init file read.

eval VEXPR
Evaluate the given value expression against the model transaction.

format FORMAT_STRING
Print details of how ledger uses the given formatting description and apply it
against a model transaction.

generate
Randomly generates syntactically valid Ledger data from a seed. Used by the
‘GenerateTests’ harness for development testing.

parse VEXPR
expr VEXPR
Print details of how ledger uses the given value expression description and apply
it against a model transaction.

period PERIOD_EXPRESSION
Evaluate the given period and report how Ledger interprets it:

$ ledger period "this year"  --now 2011-01-01
--- Period expression tokens ---
--- Before stabilization ---
  range: in year 2011

--- After stabilization ---
  range: in year 2011
  start: 11-Jan-01
  finish: 12-Jan-01

--- Sample dates in range (max. 20) ---
  1: 11-Jan-01

query

Evaluate the given arguments and report how Ledger interprets it against the following model transaction:

```
$ ledger query "/Book/
```

--- Input arguments ---
("/Book/")

--- Context is first posting of the following transaction ---
2004/05/27 Book Store
  ; This note applies to all postings. :SecondTag:
  Expenses:Books 20 BOOK @ $10
  ; Metadata: Some Value
  ; Typed: $100 + $200
  ; :ExampleTag:
  ; Here follows a note describing the posting.
  Liabilities:MasterCard $-200.00

--- Input expression ---
(account =~ /Book/)

--- Text as parsed ---
(account =~ /Book/)

--- Expression tree ---

--- Compiled tree ---

--- Calculated value ---
true

script

UNDOCUMENTED! Please help by contributing documentation for this feature.

template

Shows the insertion template that the xact sub-command generates. This is a debugging command.
14.4 Ledger Development Environment

14.4.1 acprep build configuration tool

14.4.2 Testing Framework

Ledger source ships with a fairly complete set of tests to verify that all is well, and no old errors have resurfaced. Tests are run individually with ctest. All tests can be run using make check or ninja check depending on which build tool you prefer.

Once built, the ledger executable resides under the build subdirectory in the source tree. Tests are built and stored in the test subdirectory for the build. For example, ~/ledger/build/ledger/opt/test.

14.4.2.1 Running Tests

The complete test suite can be run from the build directory using the check option for the build tool you use. For example, make check. The entire test suite lasts around a minute for the optimized built and many times longer for the debug version. While developing and debugging, running individual tests can save a great deal of time.

Individual tests can be run from the test subdirectory of the build location. To execute a single test use ctest -V -R regex, where the regex matches the name of the test you want to build.

There are nearly 300 tests stored under the test subdirectory in the main source distribution. They are broken into two broad categories, baseline and regression. To run the 5FBF2ED8 test, for example, issue ctest -V -R "5FB".

14.4.2.2 Writing Tests

To write a new test first decide to which broad category the test belongs: baseline or regression. Depending on the category tests are named differently baseline tests are prefixed with their type, e.g. ‘cmd’ (see [Baseline Test Types], page 123, for valid types), whereas regressions are either named after the bug id, e.g. ‘1234.test’ or uuid ‘91416D62.test’. In case several test files belong to the same bug number the files by appending _X where ‘X’ is the number of the test, e.g. ‘1234_1.test’, ‘1234_2.test’.

Baseline Test Types:

<table>
<thead>
<tr>
<th>cmd</th>
<th>Ledger commands like register or balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>dir</td>
<td>Ledger directives like account or alias</td>
</tr>
<tr>
<td>feat</td>
<td>Ledger features such as balance assertions in journal file</td>
</tr>
<tr>
<td>opt</td>
<td>Ledger options such as --period or --format</td>
</tr>
</tbody>
</table>

A ledger test file contains three sections:

1. the journal data used for the test, this can be empty in certain scenarios
2. the ledger command-line options used for the test
3. the expected output

Ledger has a special command directive for tests, everything between test and end test is treated like a comment, so every Ledger test is automatically a valid Ledger file. The
test scripts take the remainder of the test line and use it as command-line arguments for ledger, the text enclosed in test and end test is expected output, for example:

; This is the journal data
year 2014
12/24 (C0d3) Santa Claus
   Assets:Bank  □ -150,00
   Expenses:Presents

; The following line specifies the ledger command-line options for this test and
; everything between the next line and 'end test' specifies the expected output
test reg --payee=code
14-Dec-24 C0d3 Assets:Bank □ -150,00 □ -150,00
14-Dec-24 C0d3 Expenses:Presents □ 150,00 0
end test

When it is necessary to test for errors printed to stderr redirect the test output by adding -> to the test line and match the expected error text in an __ERROR__ section:

2014/01/01 * Acme Corporation
   Assets:Bank:Checking □ 1.000,00
   [Fund:Vacation] □ 300,00
   [Fund:Studies] □ 600,00
   Income:Salary □ -2.000,00
test reg ->
__ERROR__
While parsing file "$FILE", line 5:
While balancing transaction from "$FILE", lines 1-5:
> 2014/01/01 * Acme Corporation
>   Assets:Bank:Checking □ 1.000,00
>   [Fund:Vacation] □ 300,00
>   [Fund:Studies] □ 600,00
>   Income:Salary □ -2.000,00
Unbalanced remainder is:
□ -100,00
Amount to balance against:
□ 1.900,00
Error: Transaction does not balance
end test

A special $FILE variable can be used to match the journal filename used during the test.
To add new tests to the test suite use the rebuild_cache option for the build tool you use, for example make rebuild_cache, now the new tests can be run as documented in Section 14.4.2.1 [Running Tests], page 123.
15 Major Changes from version 2.6

The following have been removed from Ledger 3.0:

- OFX support.
- GnuCash file import.
- The option `--performance (-g)`.
- The balance report now defaults to showing all relevant accounts. This is the opposite of 2.x. That is, `bal in 3.0` does what `–s bal` did in 2.x. To see 2.6 behavior, use `--collapse (-n)` option in 3.0, like `bal -n`. The `--subtotal (-s)` option no longer has any effect on balance reports.

The following are deprecated in Ledger 3.0:

- Single character value expressions are deprecated and should be changed to the new value expressions available in 3.0
- The following environment variables have been renamed in Ledger 3.0:
  - `LEDGER` is now `LEDGER_FILE`,
  - `LEDGER_INIT` is now `LEDGER_INIT_FILE`,
  - `PRICE_HIST` is now `LEDGER_PRICE_DB`,
  - `PRICE_EXP` is now `LEDGER_PRICE_EXP`. 
Appendix A Example Journal File

The following journal file is included with the source distribution of ledger. It is called `drewr3.dat` and exhibits many ledger features, including automatic and virtual transactions, a virtual December 2010 balance, and has an opening balance.

```
= /"Income/
   (Liabilities:Tithe) 0.12

;~ Monthly
; Assets:Checking $500.00
; Income:Salary

;~ Monthly
; Expenses:Food $100
; Assets

2010/12/01 * Checking balance
   Assets:Checking $1,000.00
   Equity:Opening Balances

2010/12/20 * Organic Co-op
   Expenses:Food:Groceries $37.50 ;=[2011/01/01]
   Expenses:Food:Groceries $37.50 ;=[2011/02/01]
   Expenses:Food:Groceries $37.50 ;=[2011/03/01]
   Expenses:Food:Groceries $37.50 ;=[2011/04/01]
   Expenses:Food:Groceries $37.50 ;=[2011/05/01]
   Expenses:Food:Groceries $37.50 ;=[2011/06/01]
   Assets:Checking $-225.00

2010/12/28=2011/01/01 Acme Mortgage
   Liabilities:Mortgage:Principal $200.00
   Expenses:Interest:Mortgage $500.00
   Expenses:Escrow $300.00
   Assets:Checking $-1000.00

2011/01/02 Grocery Store
   Expenses:Food:Groceries $65.00
   Assets:Checking

2011/01/05 Employer
   Assets:Checking $2000.00
   Income:Salary

2011/01/14 Bank
   ; Regular monthly savings transfer
   Assets:Savings $300.00
   Assets:Checking

2011/01/19 Grocery Store
   Expenses:Food:Groceries $44.00 ; hashtag: not block
   Assets:Checking

2011/01/25 Bank
   ; Transfer to cover car purchase
   Assets:Checking $5,500.00
   Assets:Savings
   ; nobudget:
```
apply tag hastag: true
apply tag nestedtag: true
2011/01/25 Tom’s Used Cars
  Expenses:Auto $ 5,500.00
  ; :nobudget:
  Assets:Checking

2011/01/27 Book Store
  Expenses:Books $20.00
  Liabilities:MasterCard
end tag
2011/12/01 Sale
  Assets:Checking:Business $ 30.00
  Income:Sales
end tag
Appendix B Miscellaneous Notes

Various notes from the discussion list that I haven’t incorporated into the main body of the documentation.

B.1 Cookbook

B.1.1 Invoking Ledger

```bash
$ ledger --group-by "tag('trip')" bal
$ ledger cleared WCU NFCU Tithe Misentry
$ ledger register Joint --uncleared
$ ledger register Checking --sort d -d 'd>[2011/04/01]' until 2011/05/25
```

B.1.2 Ledger Files

```
= /Income:Taxable/
  (Liabilities:Tithe Owed)  -0.1
= /Noah/
  (Liabilities:Tithe Owed)  -0.1
= /Jonah/
  (Liabilities:Tithe Owed)  -0.1
= /Tithe/
  (Liabilities:Tithe Owed)  -1.0
```
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