

Statement of Cash Flow

Cash from operating activities

Net earnings	\$2,500,000.00
Depreciation	\$20,000.00
Decrease in accounts receivable	\$30,000.00
Increase in accounts payable	\$10,000.00
Increase in taxes payable	\$5,000.00
Increase in inventory	(\$30,000.00)
Total cash from operations	\$2,535,000.00

Cash from investing activities

Purchase of equipment	(\$400,000.00)
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Chapter Statement Of Cash Flows

**Jerry J. Weygandt, Donald E. Kieso, Paul
D. Kimmel**

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