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LO2 Cash-Generating Efficiency Ratios and Free Cash Flow

SE 2. In 2010, Ross Corporation had year-end assets of \$550,000, sales of \$790,000, net income of \$90,000, net cash flows from operating activities of \$180,000, purchases of plant assets of \$120,000, and sales of plant assets of \$20,000, and it paid dividends of \$40,000. In 2009, year-end assets were \$500,000. Calculate the cash-generating efficiency ratios of cash flow yield, cash flows to sales, and cash flows to assets. Also calculate free cash flow.

LO2 LO3 LO4 LO5 Statement of Cash Flows: Indirect Method

P 7. Ortega Corporation's income statement for the year ended June 30, 2010 and its comparative balance sheets as of June 30, 2010 and 2009 appear on the next page. During 2010, the corporation sold at a loss of \$4,000 equipment that cost \$24,000, on which it had accumulated depreciation of \$17,000. It also purchased land and a building for \$100,000 through an increase of \$100,000 in Mortgage Payable; made a \$20,000 payment on the mortgage; repaid notes but borrowed an additional \$30,000 through the issuance of a new note payable of \$80,000; and declared and paid a \$60,000 cash dividend.

Ortega Corporation		
Income Statement		
For the Year Ended June 30, 2010		
Sales		\$4,040,900
Cost of goods sold		<u>3,656,300</u>
Gross margin		\$ 384,600
Operating expenses (including depreciation expense of \$60,000)		<u>189,200</u>
Income from operations		\$ 195,400
Other income (expenses)		
Loss on sale of equipment	(\$ 4,000)	
Interest expense	<u>(37,600)</u>	<u>(41,600)</u>
Income before income taxes		\$ 153,800
Income taxes expense		<u>34,200</u>
Net income		<u>\$ 119,600</u>

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Cash Flow Statement Analysis Problems Solutions Education:

Unveiling the Magic of Words: A Review of "**Cash Flow Statement Analysis Problems Solutions Education**"

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