

Net income		\$100,000
Depreciation	\$50,000	
Stock-based compensation	\$25,000	
Deferred taxes	\$10,000	
Non-cash expenses total		\$85,000
Inventory	\$10,000	
Accounts receivable	\$50,000	
Accounts payable	\$75,000	
Increases in working capital total		\$135,000
Net income + non-cash expenses		\$185,000
Increases in working capital		-\$135,000
Operating cash flow		\$50,000

How To Calculate Cash Flow From Operations

Lingsheng Yao



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