Presented below are the consolidated financial statements of Youngstrom, and its subsidiary, Schmidt, as of December 31, 2022 and 2021:

To 7	2022	2021
Cash	\$313,000	\$195,000
Accounts receivable, net	580,000	591,000
Inventories	595,000	525,000
Land	385,000	170,000
Plant and equipment	755,000	690,000
Accumulated depreciation	(199,000)	(145,000)
Goodwill	60,000	60,000
Total assets	\$2,489,000	\$2,086,000
Current portion of long-term debt	\$150,000	\$150,000
Accounts payable and accrued liabilities	639,000	506,000
Notes payable, long-term	300,000	450,000
Noncontrolling interest	179,000	161,000
Common stock (\$10 par)	580,000	480,000
Additional paid-in capital	303,000	180,000
Retained earnings	338,000	195,000
Treasury stock (at cost)	0	(36,000
Total liabilities and equity	\$2,489,000	\$2,086,000

Additional Information:

- a. On January 20, 2022, Youngstrom, issued 10,000 shares of its common stock for cash of \$215,000.
- b. On February 5, 2022, Youngstrom reissues all of its treasury stock for \$44,000.
- c. On May 15, 2022, Youngstrom pays a cash dividend of \$58,000 on its common stock.
- d. On June 20, 2022, land was purchased for cash of \$215,000.
- e. On August 8, 2022, equipment is purchased for \$127,000.
- f. On September 30, 2022, equipment is sold for \$40,000. The equipment cost \$62,000 and has a net book value of \$34,000 on the date of the sale.
- g. On December 15, 2022, Schmidt Company paid a cash dividend of \$50,000 on its common stock.
- Consolidated net income for 2022 (after all adjustments) was \$234,000. Noncontrolling interest in consolidated net income was \$33,000.
- Youngstrom, owns 70% of Schmidt Company. There is no change in ownership interest in Schmidt during 2022 and 2021. There are no intercompany transactions other than the dividend paid by Schmidt to Youngstrom.

Required:

Prepare the statement of cash flows for the consolidated company using the indirect method.

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Alexander Mills, William Woodford

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