

## SOLUTIONS TO CHAPTER 14 PROBLEMS

14.1	Equipment	\$ 2,000,000
	NPV investment	2,000,000
	Reinvestment option	\$2,000,000

14.2	Operating Cash Flows: $t = 0$	
	Initial investment	\$2,000,000
	Operating costs	7,000,000
	Depreciation	2,000,000
	Operating income before taxes	\$ 7,000,000
	Taxes (30%)	2,100,000
	Operating income after taxes	\$ 4,900,000
	Adjusted depreciation	2,000,000
	Operating cash flow	\$ 6,900,000

14.3	Equipment's original cost	\$2,000,000
	Depreciation (30%)	600,000
	Book value	\$ 1,400,000

$$\text{Book proceeds} = \$1,400,000 - \$4,000,000 = -\$2,600,000$$

$$\text{Tax on gain} = 0.30(\$2,600,000) = \$780,000$$

$$\text{AT net salvage value} = \$1,400,000 - \$780,000 = \$620,000$$

14.4	a.	
	Costs = 1,000,000/yr	\$100,000
	Over = 1,000,000/yr	(100,000)
	Maintenance fee	\$ 20,000
	Taxes (30%)	2,000
	Net after tax	\$22,000

Net-presenting inflation (NPV) = \$2,000. This value is calculated as

$$= \$200,000 - \frac{22,000}{0.10} = \$20,000$$

Considering inflation, the net cost of capital is calculated as follows:

$$r^* = k + \pi = 10\% + 2\%$$

$$r^* = k + \pi = 12\%$$

$$\text{or } 1.12^t$$

Thus, the NPV considering inflation is calculated as

$$= \$200,000 - \frac{22,000}{0.12} = \$82,000$$

After adjusting for expected inflation, we see that the project has a positive NPV and should be accepted. This demonstrates the fact that inflation can reduce (or, in capital budgeting jargon, inflate) a project's NPV. Inflation is directly reflected in the denominator (the cost of capital), but it must also be reflected in the numerator.

- b. If part of the costs were fixed and hence did not rise with inflation, then costs decrease about the same as total costs. However, when the plant wears out and must be replaced, inflation will raise the replacement cost to keep investment's shape (input prices increase to cover the cost higher-depreciation charges).

$$\begin{aligned} \text{NPV} &= 0.80(\$70) + 0.20(\$80) - 0.80(\$20) + 0.20(\$30) - 0.80(\$20) \\ &= 56.00 + 16.00 + 40.00 - 16.00 + 6.00 \\ &= 96.00 \text{ million} \end{aligned}$$

$$\begin{aligned} \text{Cost} &= 0.80(\$70) - 0.07 + 0.20(\$80) - 0.07 + 0.80(\$20) - 0.07 \\ &= 56.00 - 0.07 + 16.00 - 0.07 + 16.00 - 0.07 \\ &= 87.83 \text{ million} \end{aligned}$$

$$\text{NPV} = \frac{96.00 - 87.83}{0.10} = 8.17\%$$

# Chapter 1 supplemental Problems

**Merle C. Potter, David C. Wiggert**



## Chapter 1 supplemental Problems:

Student Solutions Manual and Supplemental Problems to Accompany Genetics: Analysis of Genes and Genomes Daniel Hartl, Maryellen Ruvolo, 2011-10-13 This must have student resource contains complete solutions to all end of chapter problems in Genetics Analysis of Genes and Genomes Eighth Edition by Daniel L Hartl and Maryellen Ruvolo as well as a wealth of supplemental problems and exercises with full solutions a complete chapter summary and keyword section The supplemental problems provided in this manual are designed as learning opportunities rather than exercises to be completed by rote They are organized into chapters that parallel those of the main text and all problems can be solved through application of the concepts and principles explained in Genetics Eighth Edition Engineering Graphics Essentials Kirstie Plantenberg, 2010-03 Engineering Graphics Essentials Fourth Edition gives students a basic understanding of how to create and read engineering drawings by presenting principles in a logical and easy to understand manner It covers the main topics of engineering graphics including tolerancing and fasteners This book also features an independent learning DVD containing supplemental content to further reinforce these principles Through its many different exercises this text is designed to encourage students to interact with the instructor during lectures and it will give students a superior understanding of engineering graphics The enclosed independent learning DVD allows the learner to go through the topics of the book independently The main content of the DVD contains pages that summarize the topics covered in the book Each page has voice over content that simulates a lecture environment There are also interactive examples that allow the learner to go through the instructor led and in class student exercises found in the book on their own Video examples are also included to supplement the learning process DVD Content Summary pages with voice over lecture content Interactive exercises Video examples Supplemental problem solutions Student Solutions Manual and Supplemental Problems to Accompany Genetics Daniel L. Hartl, Elizabeth W. Jones, 2004-09-07 This introductory college level textbook introduces the basic processes of gene transmission mutation expression and regulation Hartl Harvard U and Jones Carnegie Mellon U present an integrated view of the modern world of genetics treating classical molecular and population genetics as unified subdisciplines within the field Modern an **Genetics** Daniel L. Hartl, Elizabeth W. Jones, 2009 This handbook covers all dimensions of breast cancer prevention diagnosis and treatment for the non oncologist A special emphasis is placed on the long term survivor **The Geometrical Optics Workbook** David S. Loshin, 2015-01-28 This workbook is designed to supplement optics textbooks and covers all the traditional topics of geometrical optics Terms equations definitions and concepts are discussed briefly and explained through a series of problems that are worked out in a step by step manner which simplifies the problem solving process Additional practice problems are provided at the end of each chapter An indispensable tool when studying for the state and National Boards An ideal supplement to optics textbooks Covers the traditional topics of geometrical optics

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