

SOLUTIONS TO CHAPTER 14 PROBLEMS

14-1	Equipment	\$ 20,000,000
	NPV investment	2,000,000
	Afterinvestment outlay	\$22,000,000

14-2	Operating Cash Flows: $t = 1$	
	Salon revenues	\$10,000,000
	Operating costs	7,000,000
	Depreciation	2,000,000
	Operating income before taxes	\$ 1,000,000
	Taxes (30%)	300,000
	Operating income after taxes	\$ 700,000
	Add back depreciation	2,000,000
	Operating cash flow	\$ 2,700,000

14-3	Equipment's original cost	\$20,000,000
	Depreciation (30%)	6,000,000
	Book value	\$14,000,000
	Cash proceeds = (\$1,000,000) - (\$4,000,000) = (\$3,000,000)	
	Tax on gain = \$1,000,000(0) = \$0(0.00)	
	After-tax salvage value = (\$1,000,000) - \$0(0.00) = (\$1,000,000)	

14-4	a.	Salon = 1,000(\$/mo)	\$120,000
		Chair = 1,000(\$/mo)	100,000
		Manicure fee	\$ 20,000
		Taxes (30%)	3,000
		Net after tax	\$27,000
	Not considering inflation, NPV is \$27,000. This value is calculated as		
	$\$27000000 \div \frac{0.075(1.075)^{120}}{0.075} = \$27,000$		
	Considering inflation, the real cost of capital is calculated as follows:		
	$r^* = R + I + (R \times I)$		
	$r^* = 8\% + 0\% + 0$		
	$r^* = 8\% + 0\% = 8\%$		
	Thus, the NPV considering inflation is calculated as		
	$\$27000000 \div \frac{0.08(1.08)^{120}}{0.08} = \$269,837$		
	After adjusting for expected inflation, we see that the project has a positive NPV and should be accepted. This demonstrates the bias that inflation can induce into the capital budgeting process: inflation is directly reflected in the denominator (the cost of capital), so it must also be reflected in the numerator.		

- b. If part of the costs were fixed and hence did not rise with inflation, then sales revenues would rise faster than total costs. However, when the plant wears out and must be replaced, inflation will cause the replacement cost to jump, overcosting is sharp output price increases to cover the now higher replacement charges.

$$\begin{aligned} \text{NPV} &= 0.05(\$70) + 0.05(\$20) + 0.05(\$20) + 0.05(\$20) + 0.05(\$20) \\ &= -\$3.5 + -\$0.5 + \$0.0 + \$4.0 + \$1.0 \\ &= \$0.0 \text{ million} \end{aligned}$$

$$\begin{aligned} \text{IRR} &= 0.05(1.05)^t - \$0.5 + 0.05(1.05)^t - \$0.5 + 0.05(1.05)^t - \$0.5 \\ &= 0.05(1.05)^t - \$0.5 + 0.05(1.05)^t - \$0.5 \\ &= \$0.0000 \text{ million} \end{aligned}$$

$$\text{IRR} = \frac{0.05(1.05)^t - \$0.5}{\$0.5} = 5.47\%$$

Chapter 14 Problems And Applications Answers

G Orfield



Chapter 14 Problems And Applications Answers:

This book delves into Chapter 14 Problems And Applications Answers. Chapter 14 Problems And Applications Answers is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Chapter 14 Problems And Applications Answers, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Chapter 14 Problems And Applications Answers
 - Chapter 2: Essential Elements of Chapter 14 Problems And Applications Answers
 - Chapter 3: Chapter 14 Problems And Applications Answers in Everyday Life
 - Chapter 4: Chapter 14 Problems And Applications Answers in Specific Contexts
 - Chapter 5: Conclusion
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- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Chapter 14 Problems And Applications Answers.

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