

Sample Capital Budgeting Problems

1. A company is considering a project that requires an initial investment of \$24M to build a new plant and purchase equipment. The investment will be depreciated as a MACRS 7-year class (see p. 21 in the text) asset. The new plant will be built on some of the company's land which has a current, after-tax market value of \$4.3M. The company will produce units at a cost of \$130 each and will sell them for \$420 each. There are annual fixed costs of \$0.5M. Unit sales are expected to be 150,000 each year for the next 6 years, at which time the project will be abandoned. At that time, the plant and equipment is expected to be worth \$8M (before tax) and the land is expected to be worth \$5.4M (after tax). To supplement the production process, the company will need to purchase \$1M worth of inventory. That inventory will be depleted during the final year of the project. The company has \$100M of debt outstanding with a yield-to-maturity of 8%, and has \$150M of equity outstanding with a beta of 0.9. The expected market return is 13% and the risk-free rate is 5%. The company's marginal tax rate is 40%. Should the project be accepted?

Solution

WACC:

$$w_d = \$100M / \$250M = 0.4$$

$$k_d = 8\%$$

$$w_e = \$150M / \$250M = 0.6$$

$$k_e = 5\% + 0.9 \times (13\% - 5\%) = 12.2\%$$

$$\Rightarrow \text{WACC} = 0.4 \times 8\% \times (1 - 0.4) + 0.6 \times 12.2\% = 9.24\%$$

Capital Expenditure:

-\$24M at date 0

Date	MACRS %	Depreciation	Book Value
0			\$24,000
1	14.29%	\$3,430	\$20,570
2	24.49%	\$5,878	\$14,692
3	17.49%	\$4,198	\$10,494
4	12.49%	\$2,998	\$7,496
5	8.93%	\$2,143	\$5,353
6	8.92%	\$2,141	\$3,212
7	8.93%	\$2,143	\$1,070
8	4.46%	\$1,070	\$0,000

Salvage Cash Flow of New Equipment:

$$\text{Salvage CF} = \$8M - 0.4 \times (\$8M - \$3,212M) = \$6.085M$$

Change in Net Working Capital:

-\$1M at date 0

+\$1M at date 6

Problems On Capital Budgeting With Solutions

H. Martin Weingartner



Problems On Capital Budgeting With Solutions:

Solutions for Capital Budgeting Problems Minoo Dhunjisha Daver,1965 *Problems in Capital Budgeting and the 'Discounted Payback Plus' Solution* James S. Sagner,2007 Capital budgeting techniques that use discounted cash flow analysis are widely recommended in the financial literature and frequently used by business However there is accumulating evidence that companies are reluctant to commit funds to long term projects The most likely explanation is that actual experience has resulted in disappointing returns often below a company s cost of capital No capital budgeting technique currently in use applies probabilities to future inflow estimates to adjust the financial analysis to previous experience with the requesting business unit The discounted payback plus technique recommended in this paper may be a reasonable alternative approach to the analysis of a capital budgeting project yielding more conservative results based on the expected value of cash inflows beyond the point of payback **Mathematical Programming and the Analysis of Capital**

Budgeting Problems H. Martin Weingartner,1967

Practical Problems In Financial Management-SBPD

Publications Dr. R. S. Kulshrestha, ,Rakesh Kulshrestha,2022-05-10 Cost of Capital Capital Budgeting Capital Structure Theories and Determinants Operating and Financial Leverage Dividend Policy and Models Management of Working Capital

On the Solution of Capital Budgeting Problems by the Present Value Method Klaus Hellwig,1974 Capital Budgeting Don Dayananda,Richard Irons,Steve Harrison,John Herbohn,Patrick Rowland,2002-10-17 This book explains the financial appraisal of capital budgeting projects The coverage extends from the development of basic concepts principles and techniques to the application of them in increasingly complex and real world situations Identification and estimation including forecasting of cash flows project appraisal formulae and the application of net present value NPV internal rate of return IRR and other project evaluation criteria are illustrated with a variety of calculation examples Risk analysis is extensively covered by the use of risk adjusted discount rate certainty equivalent sensitivity simulation and Monte Carlo analysis The NPV and IRR models are further applied to forestry property and international investments Resource constraints are introduced to the capital budgeting decisions with a variety of worked examples using linear programming technique All calculations are extensively supported by Excel workbooks on the Web and each chapter is well reviewed by end of chapter questions *Mathematical Programming and the Analysis of Capital Budgeting Problems* H. Martin Weingartner,1967

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schedules illumination and maintenance **The management of corporate capital** ,1964 **Mathematical Programming and the Analysis of Capital Budgeting Problems** H. Martin Weingartner,1963 *The Accountants Digest* ,1964 *A Solution to Capital Budgeting Problems Concerning Investments with Different Lives* Jack Franklin Truitt,University of Idaho. Center for Business Development and Research,1976

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