

### Problem 3: Capital budgeting

A firm has 6 projects that it would like to undertake over the next 5 years but because of budget limitations not all can be selected. The total budget that the firm has considered to invest in the projects is \$12,400,000. The following table displays the expected revenue (NPV) of each project after 5 years and the required yearly capital for each investment.

**Table 1: Investment Details**

Investment/ Project	Expected NPV (\$000)	Capital (in \$000) required per year				
		Year 1	Year 2	Year 3	Year 4	Year 5
1	\$2700	\$ 975	\$ 350	\$ 200	\$ 100	\$ 50
2	\$3330	\$1200	\$ 200	\$ 200	\$ 200	\$ 200
3	\$7010	\$2500	\$1200	\$ 850	\$ 400	\$ 400
4	\$5770	\$1550	\$1350	\$ 675	\$ 337.5	\$168.75
5	\$2900	\$1400	\$ 350	\$87.5	\$ 21.875	\$ 0
6	\$4870	\$1900	\$1900	\$ 350	\$ 350	\$ 350

The capital available for the time period of each year is shown in the following table:  
(The \$12,400,000 in investment capital is spread over the 5 years)

Capital (in \$000) allocated per year				
Year 1	Year 2	Year 3	Year 4	Year 5
\$ 5800	\$ 3500	\$ 1300	\$ 900	\$ 900

In addition, the firm must follow a few federal and state laws regarding these projects:

1. Surplus capital funds in any year cannot be carried over from year to year.
2. If the firm decides to invest in the second investment/project, it must also invest in the fourth.
3. If the firm decides to invest in the first investment/project, it cannot invest in the third investment/project.

Considering the budget limitations and the laws, which of the investments/projects should be chosen to maximize potential NPV?

- a. Formulate the Integer/Binary Linear Programming model in algebraic form. Define the decision variables, objective function, and constraints.
- b. Formulate this same problem on a spreadsheet and SOLVE using Excel solver (Provide a printout of the corresponding "Excel Spreadsheet" and the "Answer Report").
- c. Describe clearly and completely the optimal solution to this problem using a **managerial statement**.

# Capital Budgeting Questions And Solutions

**William Wallace White**



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