

TEST #3 (Practice) Answer Key

Tech ID#

Name

To solve questions, refer to the compound interest tables. You need to show the problem solving process. Otherwise, your score will be zero.

PART I: Short Questions (10x4=40 points)

1. Find the expected EUAW from the financial data provided in the table below for a new equipment. Because of the uncertainty of technology being used in this equipment, it has not been possible to get the initial cost accurately. The annual benefit, however, is estimated to be \$25,000 with a possible equipment life of 5 years. The salvage value is expected to be 10% of the initial cost. MARR = 5%.

First Cost, \$	\$60,000	\$80,000	\$100,000	\$120,000
Probability	0.25	0.35	0.30	0.10

$$\text{Expected first cost} = [60,000 (0.25) + 80,000 (0.35) + 100,000 (0.30) + 120,000 (0.10)] = \$85,000$$

$$\text{Expected salvage value} = 85,000 (0.10) = \$8,500$$

$$\begin{aligned} \text{Expected EUAW} &= 25,000 - [85,000 (A/P, 5\%, 5) - 8,500 (A/F, 5\%, 5)] \\ &= 25,000 - [85,000 (0.2310) - 8,500 (0.1810)] = \boxed{\$6903.5} \end{aligned}$$

2. A project has the following costs and benefits. What is the payback period?

Year	Costs	Benefits
0	\$65,000	
1-2	\$15,000	
3	\$5,000	\$50,000
4-10		\$10,000 in each year

Costs equate to the benefits by end of year 8. Payback of 8 years.

Year	Costs	Benefit	Cumulative Benefit - Costs
0	\$65,000		-\$65,000
1	\$15,000		-\$80,000
2	\$15,000		-\$95,000
3	\$5,000	\$50,000	-\$50,000
4		\$10,000	-\$40,000
5		\$10,000	-\$30,000
6		\$10,000	-\$20,000
7		\$10,000	-\$10,000
8		\$10,000	\$0

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