

24e

Warren • Reeve • Duchac

Example 1-2: Calculating the Net Present Value of an Investment

Let's assume a firm wants to evaluate whether it's worth it to invest in a new machine. The machine costs \$100,000 and will generate cash flows of \$30,000 per year for 5 years. The firm's cost of capital is 10%.

Step 1: Calculate the Present Value of the Cash Flows

The present value of the cash flows is calculated as follows:

Year	Cash Flow	Present Value Factor	Present Value
1	\$30,000	0.909	\$27,270
2	\$30,000	0.826	\$24,780
3	\$30,000	0.751	\$22,530
4	\$30,000	0.681	\$20,430
5	\$30,000	0.621	\$18,630

Step 2: Calculate the Net Present Value

The net present value is calculated as follows:

$$\text{NPV} = \text{Present Value of Cash Flows} - \text{Initial Investment}$$
$$\text{NPV} = \$103,640 - \$100,000 = \$3,640$$

The net present value is positive, which means the investment is profitable.

[illegible]

The screenshot shows the 'New' button in the 'New' button menu. The button is highlighted in blue and has a white border. The text 'New' is written in white. The button is located in the top right corner of the 'New' button menu.

Learning Objectives		Hours
1	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
2	Describe the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
3	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
4	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
5	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
6	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
7	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
8	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
9	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1
10	Explain the effect of the following factors on the rate of a reaction: concentration, temperature, surface area, and catalysts.	1

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