

Sample Problems—Capital Budgeting—part 1

1. Lloyd Enterprises has a project which has the following cash flows:

Year	Cash Flow
0	-\$200,000
1	50,000
2	100,000
3	150,000
4	40,000
5	25,000

The cost of capital is 10 percent. What is the project's discounted payback?

2. McCarver Inc. is considering the following mutually exclusive projects⁷

Year	Project A Cash Flow	Project B Cash Flow
0	-\$5,000	-\$5,000
1	200	3,000
2	800	3,000
3	3,000	800
4	5,000	200

At what cost of capital will the net present value of the two projects be the same? (That is, what is the "crossover" rate?)

3. What is the internal rate of return for a project that has a net investment of \$14,600 (Time 0 outflow) and a single net cash flow of \$25,750 in 5 years?

Use the following information for the next two questions:

The director of capital budgeting for Giant Inc. has identified two mutually exclusive projects, L and S, with the following expected net cash flows:

Year	Expected Net Cash Flows	
	Project L	Project S
0	-\$100	-\$100
1	10	70
2	60	50
3	80	20

Both projects have a required rate of return of 10 percent.

4. What is the NPV for project S?
5. What is the crossover rate for the two projects—that is, at what interest rate will the NPVs for the two projects be equal?

Capital Budgeting Practice Problems And Solutions

Rachel Sandford



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Table of Contents Capital Budgeting Practice Problems And Solutions

1. Understanding the eBook Capital Budgeting Practice Problems And Solutions
 - The Rise of Digital Reading Capital Budgeting Practice Problems And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Capital Budgeting Practice Problems And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Capital Budgeting Practice Problems And Solutions
 - User-Friendly Interface

4. Exploring eBook Recommendations from Capital Budgeting Practice Problems And Solutions
 - Personalized Recommendations
 - Capital Budgeting Practice Problems And Solutions User Reviews and Ratings
 - Capital Budgeting Practice Problems And Solutions and Bestseller Lists
5. Accessing Capital Budgeting Practice Problems And Solutions Free and Paid eBooks
 - Capital Budgeting Practice Problems And Solutions Public Domain eBooks
 - Capital Budgeting Practice Problems And Solutions eBook Subscription Services
 - Capital Budgeting Practice Problems And Solutions Budget-Friendly Options
6. Navigating Capital Budgeting Practice Problems And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Capital Budgeting Practice Problems And Solutions Compatibility with Devices
 - Capital Budgeting Practice Problems And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Capital Budgeting Practice Problems And Solutions
 - Highlighting and Note-Taking Capital Budgeting Practice Problems And Solutions
 - Interactive Elements Capital Budgeting Practice Problems And Solutions
8. Staying Engaged with Capital Budgeting Practice Problems And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Capital Budgeting Practice Problems And Solutions
9. Balancing eBooks and Physical Books Capital Budgeting Practice Problems And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Capital Budgeting Practice Problems And Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Capital Budgeting Practice Problems And Solutions
 - Setting Reading Goals Capital Budgeting Practice Problems And Solutions
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Capital Budgeting Practice Problems And Solutions
 - Fact-Checking eBook Content of Capital Budgeting Practice Problems And Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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