- 6. (Sunk cost) The payment stream for apartment A is 1,000, 1,000, 1,000, 1,000 1,000, 1,000 while for B it is 1,900, 900, 900, 900, 900, 900. At any interest rate PV_A <PV_B because the initial difference is less than the sum of the subsequent cash flow differences. Hence, they should not switch. For one year, the sign of the difference does depend on the interest rate. At 1% per month, the values are PV_A = \$11,367.62 and PV_B = \$11,230.87, so they should switch.
- 7. (Short cut) The cash flow with waiting is (-1,0,0,x). We know that $PV = -1 + x/1.1^3 < -1 + 3/1.1^2$. Hence x/1.1 < 3 which means x < 3.3.
- (Copy machines) Assume that the maintenance payments occur at the beginning of each year.

Incremental IRR from A to B: (Cash flows in \$1000)

$$f(c) = 0 = -24 + 6c + 6c^2 + 6c^3 + 6c^4 + 10c^5$$

where

$$c = \frac{1}{1+r}.$$

Using Newton's method, we get c = 0.894112, r = 0.118 Thus,

$$IRR_{A\to B} = 11.8\% > 10\%$$
.

Incremental IRR from B to C: (Cash flows in \$1000)

$$f(c) = 0 = -5 + 0.4c + 0.4c^2 + 0.4c^3 + 0.4c^4 + 2c^5$$
, $c = \frac{1}{1+r}$

Using Newton's method ($c_0 = 1.1$), we get c = 1.0862106, r = -0.079 Thus,

$$IRR_{B-c} = -7.9\%$$

A move from A to B is justified on the basis of IRR.

- 9. (An appraisal) Consider the PV of the two following payment streams:
 - (a) Change roof now, then every 20 years:

$$PV_1 = $20,000 \times \sum_{i=0}^{\infty} \frac{1}{(1.05)^{20i}} = $32,097$$

(b) Change roof in 5 years and then every 20 years:

$$PV_2 = \frac{PV_1}{(1.05)^5} = $25,149$$

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David Kirk

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