

# Engineering Economics Formula Sheet

The future amount of present amount

$$F = P(1+i)^n$$

The present value of a future amount:

$$P = F(1+i)^{-n} = F \frac{1}{(1+i)^n}$$

The factor  $(1+i)^{-n}$  is sometimes called the present worth factor,  $PWF(L, n)$ . Thus,  $P = F(1+i)^{-n} = F \cdot PWF(L, n)$

Future Value of a Series of Payments

The future value,  $F_n$ , of a series of equal annuities  $A$ , that accrue interest at a rate,  $i$ , over  $n$  periods is:

$$F_n = A \frac{(1+i)^n - 1}{i}$$



Present Value of a Series of Annuities

$P_n$  = present value of  $n$  payments of amount  $A$  = present amount that is equal to a series of payments,  $A$ , for  $n$  years

$$P_n = A \left[ \frac{1 - (1+i)^{-n}}{i} \right] = \frac{(1+i)^n - 1}{i(1+i)^n}$$

Uniform Gradient Series Annual Equivalent Amount

Annual equivalent amount of a series with an amount of  $A_1$  at the end of 1<sup>st</sup> year & with an equal increment ( $G$ )

$$A = A_1 + G \frac{(1+i)^n - 1}{i(1+i)^n}$$

Revenue-Dominated cash flow analysis

$P$  = Initial investment  $R_n$  = Net revenue at the end of  $n$ th year

$S_n$  = Salvage value at the end of  $n$ th year

$$PW = -P + R_1 \frac{1}{(1+i)^1} + R_2 \frac{1}{(1+i)^2} + \dots + R_n \frac{1}{(1+i)^n} + S \frac{1}{(1+i)^n}$$

Future Worth Criterion (Cost-Dominated cash flow analysis)

$$FW = P(1+i)^n + C_1(1+i)^{n-1} + C_2(1+i)^{n-2} + \dots + C_n(1+i)^{n-n} + C_n = S$$

Rate of Return (IRR):  $IRR = i_1 + \frac{PW_1}{PW_1 - PW_2}(i_2 - i_1)$

if  $IRR < MARR$ , accept the project.

if  $IRR = MARR$ , remain indifferent.

if  $IRR > MARR$ , reject the project.

Depreciation

Straight Line Depreciation Method:

$$D_t = \frac{P-S}{n}$$

$$B_t = P - t \left[ \frac{P-S}{n} \right] = P - tD_t$$

Declining Balance Depreciation Method

$$D_t = K \times B_{t-1} = K(1-K)^{t-1} \times P = K \times \frac{B_t}{1-K}$$

$$B_t = (1-K) \times B_{t-1} = (1-K)^t \times P$$

Sum-of-years' digits method

$$D_t = \frac{n-t+1}{\frac{n(n+1)}{2}} (P-S)$$

$$B_t = (P-S) \frac{(n-t)(n-t+1)}{n(n+1)} + S$$

Sinking Fund method of depreciation

$$D_t = (P-S) \left[ \frac{i}{(1+i)^n - 1} \right] (1+i)^{t-1}$$

$$B_t = P - (P-S) \left[ \frac{i}{(1+i)^n - 1} \right] \frac{(1+i)^t - 1}{i} = P - D_t \frac{(1+i)^t - 1}{i(1+i)^{n-t}}$$

Conventional Benefit / Cost (B/C) Ratio with Present Worth

$$\frac{B}{C} \text{ Ratio} = \frac{\text{Benefit} - \text{Disbenefit}}{\text{Cost}} = \frac{B-D}{C}$$

Make or Buy Decisions

Formula for Purchase model (EOQ and TC for each model are given as:

$$EOQ = \sqrt{\frac{2(\text{Annual Usage in units})(\text{Order Cost})}{(\text{Annual Carrying cost per unit})}}$$

$$Q_1 = \sqrt{\frac{2C_1D}{C_2}}$$

$$TC = DP + \frac{PC_1}{Q_1} + \frac{Q_1C_2}{2}$$

Manufacturing model

$$Q_2 = \sqrt{\frac{2C_1DP}{C_2(1-r/R)}}$$

$$TC = DP + \frac{PC_1}{Q_2} + \frac{Q_2C_2(1R+r)}{2R}$$

Break-even point

$$BEP = \frac{FC}{\text{Selling cost/unit} - \text{Variable Cost/unit}} = R = \frac{FC}{P-V}$$

# Advanced Engineering Economics Answer Guide

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