

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, $PWIF(i, n)$. Thus, $P = F(PWIF(i, n))$

Future Value of a Series of Payments

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

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



Present Value of a Series of Annuities

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

$$P_n = A_n \frac{1 - (1+i)^{-n}}{i} = \frac{(1+i)^n - 1}{i(1+i)^n}$$

Uniform Gradient Series Annual Equivalent Amount

Annual equivalent amount of a series with an amount, A_0 at the end of 1st year & with an equal increment, G

$$A = A_0 + G \frac{(1+i)^n - 1}{i(1+i)^n}$$

Revenue-Costed cash flow analysis

P = initial investment; R_n = Net revenue at the end of n year

S_n = Salvage value at the end of n year

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

Future Worth Criterion (Cost-Dominated cash flow analysis)

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

Rate of Return (IRR): $IRR = R_n + \frac{PWF_n}{PWF_n - PWF_0}$

if IRR > MARR, accept the project.

if IRR = MARR, remain indifferent.

if IRR < MARR, reject the project.

Depreciation

Midnight Line Depreciation Method

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

$$D_n = P - S \left[\frac{n-i}{n} \right] = P - iD_n$$

Declining Balance Depreciation Method

$$D_n = K \times B_{n-1} = K(1 - K)^{n-1} \times P = K \times \frac{P}{(1-K)^n}$$

$$B_n = (1 - K) \times B_{n-1} = (1 - K)^n \times P$$

Sum-of-years' digits method

$$D_n = \frac{n-i+1}{n(n+1)} (P - S)$$

$$B_n = (P - S) \frac{(n-i)(n-i+1)}{n(n+1)} + S$$

Sinking Fund method of depreciation

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

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

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

$$\text{B/C Ratio} = \frac{\text{Benefit Factor} - \text{Disbursement Factor}}{\text{Cost}}$$

Similarity Checks

Formulas for purchase model (EDCO) and TIC for each model are given as:

$$EDCO = \frac{\text{Estimated Usage in service period (Cost)}}{n \times \text{Estimated Depreciation over year period}}$$

$$Q_1 = \sqrt{\frac{EDCO}{C_0}}$$

$$TC = DP + \frac{EDCO}{Q_1} + \frac{Q_1 C_0}{2}$$

Manufacturing model

$$Q_2 = \frac{EDCO}{Q_1(1 - r/n)}$$

$$TC = DP + \frac{EDCO}{Q_2} + \frac{Q_2 C_0}{2}$$

Break-even point:

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

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Chan S. Park, Gunter P. Sharp

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