

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 1st 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 = 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

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

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

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

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

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Chan S. Park, Gunter P. Sharp



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