

Valuation Methods & Models

Profitability index example

Given

A firm is choosing between three mutually exclusive projects. Here are the projects and their respective inflows and outflows as well as PV of ordinary annuity factors:

Project A: Outflow of \$60,000, inflows of \$18,000 per year for 5 years. PV = 4.2703

Project B: Outflow of \$49,000, inflows of \$15,000 per year for 4 years. PV = 3.4850

Project C: Outflow of \$78,000, inflows of \$22,000 per year for 5 years. PV = 4.2703

Solution (Memorize the formula, which is really a fancy way of saying inflows / outflows!!)

Project A: $(18,000 \times 4.2703) / 60,000 = 1.28$

Project B: $(15,000 \times 3.4850) / 49,000 = 1.07$

Project C: $(22,000 \times 4.2703) / 78,000 = 1.20$

In conclusion, Project A is the most profitable, C is the second, and B is the third. If the firm only had the budget to pursue two projects, we would choose only A and C, and a budget for one, Project A.

Nick In Timeident And Valuation Guide

H Kauffman



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