

Problem 14-34 (50 minutes)

1. The net cash inflow from sales of the detectors for each year would be:

	Year			
	1	2	3	4-12
Sales in units.....	<u>4,000</u>	<u>7,000</u>	<u>10,000</u>	<u>12,000</u>
Sales in dollars				
(@ \$45 each).....	\$ 180,000	\$ 315,000	\$450,000	\$540,000
Less variable expenses				
(@ \$25 each).....	<u>100,000</u>	<u>175,000</u>	<u>250,000</u>	<u>300,000</u>
Contribution margin.....	<u>80,000</u>	<u>140,000</u>	<u>200,000</u>	<u>240,000</u>
Less fixed expenses:				
Advertising.....	70,000	70,000	50,000	40,000
Other fixed expenses*...	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total fixed expenses.....	<u>190,000</u>	<u>190,000</u>	<u>170,000</u>	<u>160,000</u>
Net cash inflow (outflow)...	<u>\$ (110,000)</u>	<u>\$ (50,000)</u>	<u>\$ 30,000</u>	<u>\$ 80,000</u>

* Depreciation is not a cash outflow and therefore must be eliminated when determining the net cash flow. The analysis is:

Cost of the equipment.....	\$100,000
Less salvage value (10%).....	<u>10,000</u>
Net depreciable cost.....	<u>\$ 90,000</u>

\$ 90,000 ÷ 12 years = \$7,500 per year depreciation

\$127,500 – \$7,500 depreciation = \$120,000 cash fixed expenses

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