

MONTHLY CASH FLOW		Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Revenue		Revenue	\$1,000,000.000	\$1,040,000.000	\$1,081,200.000	\$1,123,400.000	\$1,166,600.000	\$1,210,800.000	\$1,256,000.000	\$1,302,200.000	\$1,349,400.000	\$1,397,600.000	\$1,446,800.000	\$1,496,000.000	\$1,546,200.000
Units sold	10,000,000	COGS	(4,000,000.000)	(4,096,000.000)	(4,193,600.000)	(4,292,000.000)	(4,391,200.000)	(4,491,200.000)	(4,592,000.000)	(4,693,600.000)	(4,796,000.000)	(4,899,200.000)	(4,963,200.000)	(5,028,000.000)	(5,093,600.000)
Price per unit	\$400	Overhead	(800,000.000)	(830,400.000)	(861,600.000)	(893,000.000)	(924,600.000)	(956,400.000)	(988,400.000)	(1,020,600.000)	(1,053,000.000)	(1,085,600.000)	(1,118,400.000)	(1,151,200.000)	(1,184,000.000)
Annual price increase	3%	Lease	(40,000.000)	(41,600.000)	(43,200.000)	(44,800.000)	(46,400.000)	(48,000.000)	(49,600.000)	(51,200.000)	(52,800.000)	(54,400.000)	(56,000.000)	(57,600.000)	(59,200.000)
PP&E		Depreciation (Plant)	(40,000.000)	(41,600.000)	(43,200.000)	(44,800.000)	(46,400.000)	(48,000.000)	(49,600.000)	(51,200.000)	(52,800.000)	(54,400.000)	(56,000.000)	(57,600.000)	(59,200.000)
Factory square footage	5,000,000	Depreciation (Equipment)	(40,000.000)	(41,600.000)	(43,200.000)	(44,800.000)	(46,400.000)	(48,000.000)	(49,600.000)	(51,200.000)	(52,800.000)	(54,400.000)	(56,000.000)	(57,600.000)	(59,200.000)
Price per square foot	\$100	Property Tax	(4,000.000)	(4,160.000)	(4,320.000)	(4,480.000)	(4,640.000)	(4,800.000)	(4,960.000)	(5,120.000)	(5,280.000)	(5,440.000)	(5,600.000)	(5,760.000)	(5,920.000)
Equipment	2,000,000.000	Operating Income	\$1,000,000.000	\$1,038,400.000	\$1,077,600.000	\$1,117,400.000	\$1,157,800.000	\$1,208,800.000	\$1,260,400.000	\$1,312,600.000	\$1,365,400.000	\$1,418,800.000	\$1,472,800.000	\$1,527,200.000	\$1,582,000.000
Salvage value	200,000.000														
Annual % (plant)	3%	State & Federal Taxes	(100,000.000)	(103,000.000)	(106,000.000)	(109,000.000)	(112,000.000)	(115,000.000)	(118,000.000)	(121,000.000)	(124,000.000)	(127,000.000)	(130,000.000)	(133,000.000)	(136,000.000)
Land	100,000.000	Operating Income After Tax	\$100,000.000	\$1,038,400.000	\$1,077,600.000	\$1,117,400.000	\$1,157,800.000	\$1,208,800.000	\$1,260,400.000	\$1,312,600.000	\$1,365,400.000	\$1,418,800.000	\$1,472,800.000	\$1,527,200.000	\$1,582,000.000
Tax															
Property tax	0.5%	Add Depreciation	\$10,000.000	\$10,300.000	\$10,600.000	\$10,900.000	\$11,200.000	\$11,500.000	\$11,800.000	\$12,100.000	\$12,400.000	\$12,700.000	\$13,000.000	\$13,300.000	\$13,600.000
Water tax	0%	After Tax Operating Cash Flow	\$1,000,000.000	\$1,048,700.000	\$1,087,600.000	\$1,126,400.000	\$1,166,600.000	\$1,207,200.000	\$1,248,200.000	\$1,289,600.000	\$1,331,400.000	\$1,373,600.000	\$1,416,200.000	\$1,459,200.000	\$1,502,600.000
Federal tax	23%														
Effective tax rate	24%	Land	(10,000.000)												
Lease		Factory	(800,000.000)												
Employees	6,000	Equipment	(200,000.000)												
Cost per employee	\$80,000	Working Capital Required	(10,000.000)	(10,300.000)	(10,600.000)	(10,900.000)	(11,200.000)	(11,500.000)	(11,800.000)	(12,100.000)	(12,400.000)	(12,700.000)	(13,000.000)	(13,300.000)	(13,600.000)
Wage inflation	6%	Working Capital Returned													
Operations		Salvage value													
Overhead (% of sales)	60%	Tax on Salvage Value													
COGS (% of sales)	60%	Total After Tax Cash Flow	\$1,000,000.000	\$1,048,700.000	\$1,087,600.000	\$1,126,400.000	\$1,166,600.000	\$1,207,200.000	\$1,248,200.000	\$1,289,600.000	\$1,331,400.000	\$1,373,600.000	\$1,416,200.000	\$1,459,200.000	\$1,502,600.000
Working capital (% of next year's sales)	50%														
Cost of Capital		Percent Return	12.125,000,000	\$1,048,807,217	\$10,000,000	\$98,762,070	\$98,000,000	\$11,222,070	\$62,070,000	\$68,000,000	\$28,000,000	\$28,000,000	\$27,000,000	\$27,000,000	\$27,000,000
WACC	0.8	WACC	\$1,048,807,217												
Interest rate	0.0%	WACC	\$1,048,807,217												
Return on equity	0.0%														
WACC	0.8	WACC	\$1,048,807,217												

Chapter 24 Mini Case Solution Of Corporate Finance

A Gutmann



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