

Equipment-Replacement Decisions

- **Assume**
 - The new machine is more efficient than the old machine.
 - Revenues will be unaffected.
- **Approach:**
 1. Calculate the present value C of all expenditures for the new machine
 - if the machine will presumably be replaced indefinitely: let C equal the present value of expenditures for the replacement chain
 2. what is gained by postponing the replacement to the next period at which cost?
 - gain: C occurs one period later; gain: interest rate (r) on C
 - cost: the maintenance and operating cost c of the old machine for the current period
- **Rule: replace only if c becomes greater than rC .**

Making Equipment Replacement Decisions

B. Mahadevan



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