

Chapter 2

1. The quarterly interest rate is

$$j = \frac{i^{(4)}}{4} = \frac{.06}{4} = .015$$

and all time periods are measured in quarters. Using the end of the third year as the comparison date

$$\begin{aligned} 3000(1+j)^{12} + X &= 2000v^4 + 5000v^8 \\ X &= 2000(.94218) + 5000(.65910) - 3000(1.19562) \\ &= \$1593.00. \end{aligned}$$

2. The monthly interest rate is

$$j = \frac{i^{(12)}}{12} = \frac{.18}{12} = .015.$$

Using the end of the third month as the comparison date

$$\begin{aligned} X &= 1000(1+j)^3 - 200(1+j)^2 - 300(1+j) \\ &= 1000(1.04568) - 200(1.03023) - 300(1.015) \\ &= \$535.13. \end{aligned}$$

3. We have

$$\begin{aligned} 200v^5 + 500v^{10} &= 400.94v^5 \\ v^{10} &= .40188v^5 \end{aligned}$$

$$v^5 = .40188 \quad \text{or} \quad (1+i)^5 = 2.4883.$$

Now using time $t = 10$ as the comparison date

$$\begin{aligned} P &= 100(1+i)^{10} + 120(1+i)^5 \\ &= 100(2.4883)^2 + 120(2.4883) = \$917.76. \end{aligned}$$

4. The quarterly discount rate is
- $1/41$
- and the quarterly discount factor is
- $1 - 1/41 = 40/41$
- . The three deposits accumulate for 24, 16, and 8 quarters, respectively. Thus,

$$A(28) = 100 \left[(1.025) \left(\frac{40}{41} \right)^{-24} + (1.025) \left(\frac{40}{41} \right)^{-16} + (1.025) \left(\frac{40}{41} \right)^{-8} \right].$$

However,

$$\left(\frac{40}{41} \right)^{-1} = 1.025$$

so that

$$A(28) = 100 \left[(1.025)^{25} + (1.025)^{17} + (1.025)^{19} \right] = \$483.11.$$

Theory Of Interest Solutions Manual

Albert A Gayle



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