

Net present value - worked example

Project name:

A	B	C	D	E	F
Year	Income	Expenditure	Net cash flow (B-C)	Discount factors @ 8%	Discounted net cash flow
0				1.000	
1				0.926	
2				0.857	
3				0.794	
4				0.735	
5				0.681	
				NPV =	