

Payback - worked example

| A | B | C | D | E |
|------|--------|-------------|---------------------|---|
| Year | Income | Expenditure | Net cash flow (B-C) | Cumulative cash flow (E from previous year + D) |
| 0 | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |

