Net Present Value Calcuation

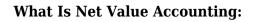
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				Present Value of Net
	Years	Cash Inflows	12% Interest	Cash Flows
	1	5,000.00	0.8929	4,464.50
	2	5,000.00	0.7972	3,986.00
	3	5,000.00	0.7118	3,559.00
	4	5,000.00	0.6355	3,177.50
	5	5,000.00	0.5674	2,837.00
	6	5,000.00	0.5066	2,533.00
	7	5,000.00	0.4523	2,261.50
	8	5,000.00	0.4039	2,019.50
Totals		35,000.00		20,373.50
Price paid for new machine				15,000.00
Net Present Value of New Machine				5,373.50

A = The Present Value of \$1 at 12% based on PV tables

What Is Net Value Accounting

Didier Musso



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