

	A				B		
	0	-165000	-165000	-165000	0	-150000	-150000
	1	46600	41607,14286	-123393	1	42200	-107800
	2	52000	41454,08163	-81938,8	2	42200	-65600
	3	65000	46265,71611	-35673,1	3	42200	-23400
	4	50000	31775,90392	-3897,16	4	42200	18800
	5	60000	34045,61134	30148,46	5	42200	61000
IRR		19%			IRR	13%	
NPV		\$26 918,26			NPV	\$1 894,25	
PBP			4,114469				4,554502

12%