Worked example - a fictional cafe. All figures are made up.

Cost benefit analysis - three years

Decision or project: Buy a second coffee machine Date: 10/11/2026

Item	Type	Year 1 (£)	Year 2 (£)	Year 3 (£)	Total (£)
Coffee machine and installation	Cost	2,750.00	0.00	0.00	2,750.00
Servicing, supplies, electricity	Cost	650.00	650.00	650.00	1,950.00
Staff training	Cost	150.00	50.00	50.00	250.00
Extra drinks sold	Benefit	3,600.00	4,200.00	4,200.00	12,000.00
Less overtime	Benefit	800.00	800.00	800.00	2,400.00
Lower repair costs	Benefit	300.00	300.00	300.00	900.00

Total costs over three years	£4,950.00
Total benefits over three years	£15,300.00
Benefits minus costs	**£10,350.00**

Main assumption Weekday queues stay as busy as now

What could change the result Fewer customers, or higher electricity prices

Worked example - a fictional cafe. All figures are made up.

How to use this template

Use this version when costs and benefits spread over several years. Mark each line as a cost or a benefit and fill in the years.

1. **List each item on its own line.** Write Cost or Benefit in the type column.
2. **Fill in the amount for each year.** Leave a year at 0.00 if nothing falls in it.
3. **Add the row totals, then the column totals.** Total all costs and all benefits separately.
4. **Record your assumptions.** Note anything that would change the answer.

This template organises figures. It is not financial advice.