



Network Game Centers

BUSINESS PLAN

POWERPLAY GAMING, LLC

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Portland, Oregon 97209

This business proposal seeks to set up Network Game Centers, called PowerPlay Gaming, throughout the United States. By setting up networks of computers or consoles that are able to truly capture and show off the programming expertise and high quality of presentation produced by game software, gamers will be able to enjoy playing a new and exciting game without having to purchase the equipment and software associated with a high quality gaming experience.

- EXECUTIVE SUMMARY
- COMPANY SUMMARY
- BUSINESS DESCRIPTION
- MARKET ANALYSIS SUMMARY
- STRATEGY & IMPLEMENTATION SUMMARY
- MANAGEMENT SUMMARY
- FINANCIAL PLAN

EXECUTIVE SUMMARY

Background

The worldwide video gaming industry generates in excess of \$50 billion per year according to the "Executive Interview Series: The State of the Game Market 2001" report published by DFC Intelligence. Most of this revenue is through the sale of hardware and software associated with video games.

A new avenue of additional income connected with the video games industry that has remained largely unexplored throughout the world is that of Network Game Centers (NGC). Our NGC will be named PowerPlay Gaming.

In essence, an NGC's business model exploits the fact that gamers can enjoy playing a new and exciting game without having to purchase the equipment and software associated with a high quality gaming experience. A computer or console that is able to truly capture and show off the programming expertise and high quality of presentation produced by game software developers these days requires a high-end machine with special graphics and sound components as well as other costly hardware prerequisites. These machines are therefore prohibitively expensive and the video gaming fan is relegated to a sub-optimal gaming experience on his affordable but medium to low-end computer at home.

Another factor that is key to the success of the NGC model is the fact that all games, whether computers or

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otherwise, are vastly more enjoyable when played in groups. Group dynamics is a field of psychology that has been studied endlessly and will not be mentioned in detail here, but it is suffice to say the following: The "challenge" factor that is evident in group games and sports is by far one of the most powerful of driving forces. The camaraderie and sense of satisfaction and achievement that is derived from playing a team sport or group game is not comparable to any other feeling and is now a well established form of entertainment in the world. The NGC business model exploits exactly this group dynamic, resulting in a proven, profit-generating business with a low investment/low operating cost.

The huge market potential and virtually instant return on investment for these entertainment venues is evident from its phenomenal growth rate in both the United States and abroad.

This business proposal therefore seeks to set up NGCs, called PowerPlay Gaming, throughout the United States with an aim to be the best in each selected city and therefore maximizing the profits earned from it.

The main objectives of the development of these new venues are:

- Capitalize on excellent opportunity to extract maximum revenue in a competitor-less market.
- To launch the NGC with a highly targeted publicity campaign in the summer of 2003.
- To maintain tight control of costs, operations, and cash flow through diligent management and automated computer control.
- To maintain a high standard of product and service provided in the NGC.
- To exceed \$150,000 in annual sales by the third year of plan implementation.

The keys to success in achieving our goals are:

- Be the first in the market to provide a new entertainment service that has broad appeal.
- Provide an exceptional service and product that leaves an impression.
- Consistent entertainment atmosphere and product quality.
- Managing our internal finances and cash flow to enable upward capital growth.
- Strict control of all costs at all times, without exception.

COMPANY SUMMARY

The key elements of PowerPlay Gaming's concept are as follows:

1. "War Games" based themes—The company will focus on themes that have mass appeal. A variety of games will be available though.
2. Distinctive design features—The NGC will be characterized by elaborate interior decoration that simulates a "Control Center" as can be seen in any Hollywood movie based on military or Space Travel themes.
3. Location, location, location—One of the major strengths that the NGC will have is its careful choice of location in a high visibility area with plenty of parking as well as complementary businesses close by, such as restaurants.
4. Variety—The NGC will provide a variety of games in its software portfolio to cater to the diverse tastes of people.
5. Quality Hardware—The NGC will provide high-end hardware on which the network and its components will run, to ensure a first-class entertainment experience.
6. Exceptional service—In order to reach and maintain a unique image of quality, the NGC will provide attentive and friendly service through the careful selection of service personnel, and will also invest in



the training and supervision of its employees. We estimate two to three staff for an NGC unit to be sufficient and will ensure that their needs are well looked after.

Company Ownership

PowerPlay Gaming will be a privately held LLC, the details of which have not been solidified as of the date of this publication.

Start-up Summary

The company will seek a loan from either a local bank or a venture capitalist for start-up purposes for PowerPlay Gaming.

Funds needed to accomplish goal referenced above will be \$50,000. The applicants will require the entire \$50,000 to finish project build-out.

We will utilize the anticipated loans in the amount of \$50,000 to build out the approximate 500-square-foot space and purchase and set up equipment necessary for start-up of the company. It also will pay for miscellaneous expenses associated with key personnel for the first couple of months. The following tables and charts illustrate the capital requirements.

Start-up Requirements	
Start-up Expenses	
Cabling	\$500
Interior Decoration	\$2,500
Advertising	\$1,000
Legal	\$1,000
Rent for 6 Months in Advance	\$12,000
Total Start-up Expense	\$17,000

Start-up Assets Needed	
Cash Balance on Starting Date	\$500
Salaries Deposit	\$5,000
Total Short-term Assets	\$5,500

Start-up

Requirements

Start-up Expenses

Cabling	\$500
Interior Decoration	\$2,500
Advertising	\$1,000
Legal	\$1,000
Rent for 6 Months in Advance	\$12,000
Total Start-up Expense	\$17,000

Start-up Assets Needed

Cash Balance on Starting Date	\$500
Salaries Deposit	\$5,000
Total Short-term Assets	\$5,500



Long-term Assets	
Computer Equipment	\$22,000
Network Switches	\$2,500
F&F	\$3,000
Total Long-term Assets	\$27,500
Total Assets	\$33,000
Total Requirements	\$50,000

Funding	
Investment	
Bank or Venture Capitalist	\$50,000
Total Investment	\$50,000

Short-term Liabilities	
Accounts Payable	\$0
Current Borrowing	\$0
Other Short-term Liabilities	\$0
Subtotal Short-term Liabilities	\$0

Long-term Liabilities	\$0
Total Liabilities	\$0

Loss at Start-up	(\$17,000)
Total Capital	\$33,000
Total Capital and Liabilities	\$33,000

Long-term Assets

Computer Equipment	\$22,000
Network Switches	\$2,500
F&F	\$3,000
Total Long-term Assets	\$27,500
Total Assets	\$33,000
Total Requirements	\$50,000

Funding

Investment

Bank or Venture Capitalist	\$50,000
Total Investment	\$50,000

Short-term Liabilities

Accounts Payable	\$0
Current Borrowing	\$0
Other Short-term Liabilities	\$0
Subtotal Short-term Liabilities	\$0

Long-term Liabilities

Total Liabilities	\$0
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Loss at Start-up	(\$17,000)
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Total Capital	\$33,000
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Total Capital and Liabilities	\$33,000
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BUSINESS DESCRIPTION

With the emergence of new network technology and high-speed infrastructure around the world, more and more game developers are realizing the huge demand for multiplayer network-based games and have been channeling funds into developing games that can meet this unprecedented demand. These developments have brought a unique opportunity to capitalize on the nature of these games through the model of an NGC. The fact that Internet speed is largely dependent on expensive infrastructure means that a local area network will still be the fastest network available for game playing. This translates into faster and smoother game-play with no jerkiness or delays.

PowerPlay Gaming will provide an exciting environment in which people can play games competitively

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against each other. The challenge of going up against one's friends in the same place is a far more enjoyable experience than playing against a computer's artificial intelligence or against an anonymous player on the Internet. In the NGC environment, a customer is able to see his opponents as well as converse with them during the game, making for a much more "interactive" environment as opposed to the confines of their PC at home. The gamer also will be able to enjoy the camaraderie that goes with any group activity that usually is not available at home.

MARKET ANALYSIS SUMMARY

The concept and management of PowerPlay Gaming has been well received in the Portland, Oregon, area where hundreds of customers regularly come to engage in a battle of wits against their friends and other NGC customers.

The NGC phenomenon is due to the fact that the challenge factor proves to be very addictive as in any sport or game, and the fact that there are no physical limitations on the players opens up the market for players of all ages, sizes, physical and mental ability to play against one another. A ten-year-old child can easily be the best player in a match against other players much older and wiser. The same goes for players less fit and less physically active than other "sporty" competitors. PowerPlay Gaming provides a level playing field for all.

The fact that this is a new and exciting form of entertainment is especially attractive in cities that are limited in the variety of entertainment that is available for the young generation.

The demographics and entertainment market in Portland, Oregon, appear to be ripe for which PowerPlay Gaming to flourish. No doubt that with the right set-up and marketing, it will prove to be so.

Market Segmentation

We see PowerPlay Gaming as appealing to three major market segments. Fortunately, the long hours of operation help the company lend itself to multiple segment appeal. Our market segmentation scheme allows some room for estimates and nonspecific definitions.

- **Childless Young Professionals** —Due to the nature of the games, PowerPlay Gaming will appeal to primarily single young males that will enjoy a group activity after working hours to blow away the stresses of the day. Video games are certainly not the domain of children anymore as evident in the demographics of people who have purchased the Sony Playstation consoles (I and II) as well as more recently, Microsoft's X-Box. Up to 75% of NGC customers are single adult males between the ages of 18 and 35. This segment also spends the most amount of time (and money) in the NGCs (10 - 20 hours a week).
- **College Students** —Although less affluent than young professionals, college and high school students also make up a significant portion of an NGC's customer base. These are people that are just starting to enjoy social activities that were not available to them as youngsters. Their spending power may be less than our first group but makes up a significant portion of revenues since they are able to visit the NGC at earlier times than members of our first group due to their working hours. This segment makes up roughly 20% of the NGC's patronage.
- **Children** —Although at first glance it would seem that children would have the most significant part to play in the success of PowerPlay Gaming, the reality is that children's time in an NGC is limited largely due to the restrictions placed on them by parents as well as a lack of money available to spend on a daily basis. Parents would rather buy their child a console to play within the safety of their homes where they can "keep an eye" on them. Having said that, this segment does prove to be useful in revenue terms to fill PowerPlay Gaming for a short time after school hours when the parents allow their children some flexibility to meet with their friends for some harmless fun. A variety of games are available to meet the needs of these younger customers that make up roughly 5% of an NGC's customer base.



Target Market Segment Strategy

Our strategy is based on serving our niche markets exceptionally well. The pure gaming enthusiast, the group activity buffs, as well as children, can all enjoy the NGC experience.

The marketing strategy is essential to the main strategy:

- Emphasize exceptional service.
- Create awareness of PowerPlay Gaming's high quality hardware.
- Focus on our target markets.

We must charge appropriately for the high-end, high-quality service we offer as well as take advantage of the fact that we will be the best in the market. Our revenue structure will be higher (but not prohibitively so) than Internet Cafés (the closest comparison to this kind of business) due to the fact that our computers and network will be of a much higher quality and specification than that required in Internet Cafés.

Part of the superior experience we will offer will be the ease of use of the computers since the software we will use to manage the center will store all the customer's customized setups of the keyboard and multimedia features. Customers will not have to go through the hassle of setting up their computers to their exact requirements every time they come back to us. Logging into the system with their user name and password will set their computer back exactly to their previously stored settings. The software also will ensure that they can pick up their previously saved games exactly where they left off since most games require several hours to complete.

Special pricing structures also will exist to accommodate groups of players and "off peak" days of the week and hours of the day. This will ensure that the maximum revenue can be obtained from each working day of PowerPlay Gaming and will be an added incentive for customers to utilize the center to its fullest.

Tournaments will be held on a regular basis with sponsored prizes to appeal to the competitive streaks of groups and individuals as well as a "Top Ten Players" list that will be analyzed using specialized software. A prizes and incentives scheme will be associated with this list. These elements will further ensure that customers come back to our establishment repeatedly.

Service Business Analysis

Video games have significantly impacted young peoples' lifestyles and the economy in every developed country in the 1990s. Entrancing players with fantasy, visual effects, and addictive game play, video games are still one of the highest cash flow businesses in the world. The average gamer will spend three to four hours every day in this type of activity and will spend an average of \$9 to \$15 every time. As we move further into the new millennium, this trend shows no signs of declining.

The typical NGC of our style is open from 12:00 P.M. to 12:00 A.M., and within this time frame, the NGC can achieve gross revenues anywhere from \$500 to \$1,000 daily. The primary sources of revenue in an NGC of this type are high volume traffic and regular, long-staying customers who play for 4 to 5 hours every day. In addition to gaming revenues, we also have an option to generate substantial revenues from food and beverage sales should the right environment be attained and a customer need perceived.

Additionally, the NGC industry is shifting towards a more entertainment-oriented concept. Customers of these venues are not only offered a unique gaming experience, but also a place to participate in additional exciting events through interactive contests, theme nights, and other events. We intend to heavily utilize entertainment-oriented marketing in an effort to withstand the perpetual shift in trends and cater to as large a client base as possible.

NGCs are extremely self-sufficient with little support required from outside suppliers. Aside from the occasional maintenance of computer equipment and replacement of breakables (such as keyboards, mice, and



headphones), the only regular supply that is required for the normal and profitable operation of the NGC is electricity.

In Portland, Oregon, all major brands of computer equipment and peripherals are readily available at ever cheapening prices due to heavy competition. In addition, preferential pricing can be obtained for breakables from local suppliers due to the fact that our business has a higher than normal rate of peripheral damage and therefore replacement requirement.

Business Participants

The NGC will be part of the audiovisual entertainment industry, which includes several kinds of businesses:

- **Cinema and Rented Movies** —This genre usually appeals to the same demographic clientele as an NGC. This same client base dictates that the average price structure be comparable in order to create "regulars."
- **Home-based Console and Computer Games** —Although on paper a significant competitor, an NGC provides a form of entertainment not available to the home gamer. This stems from the fact that home gaming is a solitary or at best small group activity whereas in an NGC, gaming can be enjoyed with groups of up to 20 in our proposed venture.
- **Internet Cafés** —Primarily used for more passive activities such as E-Mail, information gathering and "chatting," an NGC's main customer base will come from those people that are already quite used to paying for their computer time and are familiar to the concept of Computer Cafés.

Main Competitors

Manhunt—Cedar Hills 30+ PCs

Space Raiders—Walnut Grove 30+ PCs

Rivenated—Metzger 30+ PCs

PowerPlay Gaming's competition lies mainly with other forms of audiovisual entertainment as well as group activities such as sports. We need to effectively market our concept and ensure word-of-mouth advertising by providing a first-class entertainment experience, while maintaining the idea that playing computer games in groups can be a lot of fun. Our polling has indicated that consumers think of quality, reliability, atmosphere, and price respectively. Additionally, price was frequently mentioned by pointing out that if the former concerns are present then they are willing to pay more for the experience.

The main indirect competitors of the NGC will be:

Cinema & Video Rentals

Not as regular an activity as going to an NGC since new movies are shown at a minimum of every week and therefore a customer may spend on average two to four hours every two weeks or so going to the cinema.

Home Video Games

A solitary activity and one which is easily surpassed in terms of appeal by hardware at an NGC that is far superior to that affordable by the normal gamer. Further, the group element of an NGC proves to be far more appealing than playing by oneself.

Internet Cafés

A very indirect competitor since the services offered are very different to those at a dedicated gaming



establishment.

STRATEGY & IMPLEMENTATION SUMMARY

In order to place emphasis on exceptional, reliable entertainment quality, our main tactics are bi-monthly servicing of computers, including the replacement of faulty peripherals as needed. We also will upgrade computers as required according to the recommended specifications of game publishing companies.

Our second strategy is emphasizing customer satisfaction. We will ensure that the customer is never allowed to be bored with the activities available at PowerPlay Gaming. Not only will he always have the latest and most popular games available to play, but he will be able to take part in competitions. A close eye will be kept on gaming magazines and Internet sites to ensure that we are always first to market with new and exciting games that are released in the United States and Europe.

Our promise fulfillment strategy may be our most important. The necessary tactics are friendliness of staff, long-lasting relationships, ongoing maintenance, and attention to detail, especially after popularity has been established and new competitors enter the market. Through empowerment of service employees to solve problems and reward regular customers without waiting for management consultation, we create a win-win situation for the customer and the NGC.

Continuous and never-ending improvement is the order of the day through our "on the job" training sessions and regular meetings. Since value is equal to service rendered minus the price charged, it is crucial to go beyond the mere supplying of computers and games—you have to create a long-lasting impression.

- Emphasize reliability—We MUST prove to our customers that perfectly functioning computers and associated equipment should be expected as part of the gaming experience. We will differentiate ourselves from the mediocre NGCs when they surely arrive in the market.
- Emphasize an entertaining experience—By assuring that all guests will enjoy themselves every time without a lapse in reliability, we will be securing market share through repeat business.
- Focus on a variety of rewarding activities—Our marketing, promotions, group activities, and competitions will ensure that people do not get bored with our service.
- Differentiate and fulfill the above promises.

We cannot just market and sell a new entertainment concept; we must actually *deliver* on our promise of quality, service, and a unique gaming experience. We need to make sure we have the fun and service-intensive staff that we claim to have.

Marketing Strategy

Through friendly and courteous service, we will build relationships with our regular customers to ensure that when competition does arrive, our regulars will be reluctant to go to them due to their personal ties with us.

Advertising budgets, tournaments, and promotions are ongoing processes of management geared to promote the brand name and keep at the forefront of the NGC industry in Portland, Oregon.

We will depend on newspaper advertising as well as leaflet distribution at places of gathering of our customer base to promote our establishment. Our strategies and practices will remain constant, as will the way we promote ourselves:

- Advertising—We will be developing a core-positioning message.
- Grand Opening—We will concentrate a substantial portion of our early advertising budget towards the "Grand Opening Event."
- Direct Marketing—We will directly market in areas of high traffic for our main market segment such as cinemas and restaurants.



PowerPlay Gaming will create an identity-oriented marketing strategy with executions particularly in print media, in-store promotions at supermarkets and video stores.

A grand opening event will be held to launch PowerPlay Gaming in the summer of 2003. A newspaper advertising blitz will precede the event for two weeks, with ambiguous teasers about an "event like no other" in the city's history and the forthcoming opening date. Contests will be held through the newspaper and handouts, giving away V.I.P. passes (coupons) to the event while at the same time creating excitement about the opening. The opening date is tentative at this point and dependent upon network set-up completion. The budget for the event will be \$500, and the milestone date will parallel the available opening date.

Achievement of the following campaigns will be measured by the polling of customers as to how they heard of PowerPlayGaming for the first ninety days of operation. Future advertising budget adjustments will be made as the results dictate.

We will be running regular newspaper ads and direct-mail campaigns to create brand awareness. Our newspaper ads will be concentrated strongly in Portland's major newspapers. Through attractive design, a teaser campaign, and the use of catchy phrases, we hope to obtain intellectual ownership of our target market segments.

We will advertise directly to our regular customers through e-mail and normal post as well as in areas where our customers regularly gather, such as the cinema through the use of fliers and leaflets. Promos such as "introduce a new customer and get an hour free" would be relatively inexpensive from an advertising standpoint and require limited ongoing maintenance and expense. Ads also will go into the college newspapers for the local campuses.

Jessica Miller will be responsible for all advertising and promotions activities with consultation from Mark Stafford. The monthly budget for advertising and promotions activities will be set once the levels of "word-of-mouth" advertising and business levels are assessed.

Shirts, baseball caps, and bumper stickers bearing the NGC's logo also will be eventually marketed, as well as given away as prizes, in order to further spread brand awareness. All the partners will approve artistic design but Jessica Miller will negotiate the supply.

Sales Forecast

Our forecast for income for the first year of operation is based on an NGC with 20 PCs and the lowest hourly sales price of \$3.00.

Competitive Pricing

The price will be brought down from a relatively high price of \$5 per hour to \$4.50 to \$4 per hour in order to maximize revenue during the process of lowering the prices to market norms. The lowest price will be maintained at \$3 per hour with any additional cut in prices by competitors battled with an aggressive marketing strategy.

The time frame for the price reductions will be decided upon after analyzing the situation at the time and will be done so with every resistance tactic including the sales of packages for bulk purchase, group discounts, and other such promotions that will keep us competitive, but maintain a higher average price for hours sold.

MANAGEMENT SUMMARY

The company will have two managers with a common passion for this business and a firm commitment to realizing the vision, and share a common goal: to provide a unique and entertaining experience through state-of-the-art technology and exceptional service.



Management Team

Mark Stafford, Operations Manager

Stafford's specific responsibilities will lie primarily with the coordination of events and oversight of the operations as well as technical support and development of the NGC.

Jessica Miller, General Manager

Miller primarily will be responsible for the marketing and publicity with a view to developing the business in other areas. Specific responsibilities will be to manage the reinvestment of funds and coordinate marketing activities with Mark Stafford.

The positions of operations support staff, technical assistants, cleaners, etc. will be openly sought from the market nearer to the opening of the NGC.

Management Team Gaps

We believe we have a solid team constructed in order to cover the main points of the business plan for the first NGC. Management growth through training and exposure will be an ongoing component of PowerPlay Gaming's priorities.

However, we do realize that as we expand to other NGCs in the region (as is the long-term plan), we will require other managers and technicians to whom we can entrust the operations of this cash-based business. The candidates will be carefully chosen due to their backgrounds and personalities and through personal recommendations of their character.

The process of identifying suitable candidates for the General Manager's position will be ongoing as we expand our operations and any candidates identified will be hired as assistants and trained according to our requirements while under perpetual assessment as to their suitability for the job.

Personnel Requirements

The Personnel Requirements reflect the dual objective of providing an ample amount of service personnel to run the day-to-day operations of PowerPlay Gaming as well as to develop staff for future setups. Our headcount will remain at two to three employees (including the General Manager) at each NGC unless any unforeseen demands dictate otherwise.

General Manager	Salary	Technical/Operations Manager	Salary	Part-Time Cleaner/Assistant	Salary
1	\$2,000	1	\$2,000	1	\$1,000

General Manager	Salary	Technical/Operations Manager	Salary	Part-Time Cleaner/Assistant	Salary
1	\$2,000	1	\$2,000	1	\$1,000

FINANCIAL PLAN

The financial projections for this plan are presented in the tables and charts of the following subtopics.

Important Assumptions

The financial plan depends on important assumptions. The key underlying assumptions are:

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- We assume a slow-growth economy of five percent the first year, and three percent thereafter, without major recession.
- We assume that price will be a key competitive element in the first three years of operations where competitors in the business will seek to cut into our business through price cutting.
- We assume continued popularity of NGCs and the growing demand for high-energy, high-tech entertainment venues.
- We assume that average daily customer usage of PCs is 3 hours per customer.
- We assume that the NGC will be open daily between the hours of 12:00 P.M. to 12:00 A.M.

Break-even Analysis

The NGC Break-even Analysis formulas are presented in the text below.

Fixed Costs = \$7,500 /month

Debt Repayment = \$1,000 /month (approximate)

Break Even Point = \$8,500

Average Daily Revenue Required = **\$283.33**

Minimum Daily Hours Sold Required = $283.33 / 3 = 94.44$ hours

Minimum Daily Hours Sold/PC Required = $94.44 / 20 = 4.72$ hours

Minimum Daily Customers Required = $94.44 / 3 = 31.48$

Fixed Costs	\$7,500.00
Debt Repayment	1,000.00
Total	\$8,500.00

Fixed Costs \$7,500.00

Debt Repayment 1,000.00

Total \$8,500.00

Minimum Calculations	
Average Daily Revenue Required	283.33
Average Daily Hours Required	94.44
Average Daily Hours/PC Required	4.72
Average Daily Customers Required	31.48

Total Hours Available for Daily Sale	240.00
Percentage of Utilization Required	39%

Minimum Calculations

Average Daily Revenue Required 283.33

Average Daily Hours Required 94.44

Average Daily Hours/PC Required 4.72

Average Daily Customers Required 31.48

Total Hours Available for Daily Sale 240.00

Percentage of Utilization Required 39%

Projected Profit and Loss

The table presents expected Profit and Loss figures for the coming years, based on the first year figures and a 10 percent growth in the market. The expenses have been overestimated for the table for the sake of remaining conservative and a drop in hourly price to reflect competition also has been incorporated in the calculation. We expect though, that the market will stabilize by the end of the third year of operation.



Sales	160,000	158,400	154,880
Expenses	101,500	100,500	100,000
Profit	58,500	57,900	54,880

Revenue Estimates	Year 1	Year 2	Year 3
Total Hours Sold/Day/PC	4.44	4.89	5.38
Total Hours Sold/Month/PC	133	147	161
Total Hours Sold/Month	2,667	2,933	3,227
Revenue/Month	160,000	158,400	154,880

Expenses Estimates	Year 1	Year 2	Year 3
Rent	24,000	24,000	24,000
Salaries	60,000	60,000	60,000
Utilities	2,500	2,500	2,500
Maintenance	2,000	1,500	1,000
Debt Repayment	12,000	12,000	12,000
Other	1,000	500	500
Total	101,500	100,500	100,000

Sales	160,000	158,400	154,880
Expenses	101,500	100,500	100,000
Profit	58,500	57,900	54,880
Revenue Estimates	Year 1	Year 2	Year 3
Total Hours Sold/Day/PC	4.44	4.89	5.38
Total Hours Sold/Month/PC	133	147	161
Total Hours Sold/Month	2,667	2,933	3,227
Revenue/Month	160,000	158,400	154,880
Expenses Estimates	Year 1	Year 2	Year 3
Rent	24,000	24,000	24,000
Salaries	60,000	60,000	60,000
Utilities	2,500	2,500	2,500
Maintenance	2,000	1,500	1,000
Debt Repayment	12,000	12,000	12,000
Other	1,000	500	500
Total	101,500	100,500	100,000