

# Crafting Your Diner Strategy: US Market Sample Business Plan

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## TITLE PAGE

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Heartland Diner Co. (LLC), founded March 15, 2024, operates a 90-seat diner at 1205 University Avenue, Des Moines, IA. Sarah Mitchell (ex-General Manager of The Bluebird Diner, \$1.2M revenue operation) and James Reed (CIA graduate) target \$875,000 Year 1 revenue with \$16.63 average check size. We serve breakfast-all-day and lunch/dinner to Des Moines residents at 68% gross margin, breaking even at 96 customers/day by Month 10. October 2024.

## SECTION 1: EXECUTIVE SUMMARY

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Des Moines diners lose \$210,000 annually due to inconsistent local sourcing (Iowa Restaurant Association audit). Heartland Diner Co. solves this by contracting 60% of ingredients within 60 miles at fixed-price agreements, reducing menu volatility by 22% versus competitors. Our 3,200 sq. ft. facility near Drake University captures 1.2 weekly diner visits per household from 185,000 metro residents (Nielsen 2023).

We charge \$14.50 breakfast and \$18.75 lunch/dinner average checks, yielding \$16.63 blended check size. Year 1 revenue: \$875,000 at 66% food gross margin. Fixed costs of \$28,500/month require 96 customers/day to break even. Profitability starts Month 10 with 180 daily customers by Year-End.

We seek \$250,000 funding: \$200,000 SBA 7(a) loan (7.5%, 10-year term) and \$50,000 convertible notes. Funds cover \$185,000 buildout, \$120,000 equipment, and \$45,000 operating runway. This enables 8.5% SOM capture (\$153,000 revenue) by Year 3, delivering 22% ROI and 14.0% net margin on \$1.35M revenue.

## SECTION 2: COMPANY OVERVIEW

Heartland Diner Co. is an Iowa LLC formed for liability protection and pass-through taxation. We lease 3,200 sq. ft. at \$4,200/month (3% annual escalator) in Des Moines' University Avenue corridor, serving 28,500 residents within 1-mile radius (US Census) and 12,000 daily vehicle traffic (Iowa DOT). Ownership: Sarah Mitchell 60%, James Reed 30%, angel investors 10% via \$75,000 convertible notes.

Sarah Mitchell managed The Bluebird Diner to \$1.2M revenue with 12% net margin (2021-2023). James Reed reduced food costs 8% at The Mill Bistro through scratch cooking (2020-2023). Maria Lopez (General Manager) cut labor costs 5% at Cafe 212 via optimized scheduling (2022).

Date	Milestone	Status	Next Steps
Mar 15, 2024	LLC formation, EIN 46-8234192	Complete	N/A
Apr 10, 2024	Lease execution (7-yr term)	Complete	N/A
May 1, 2024	Buildout commencement	Complete	Pass city inspections by Jun 15
Jun 30, 2024	Equipment installation	Pending	Complete by Jul 15
Jul 22, 2024	Staff hiring (12 FTEs)	Pending	Train by Aug 5
Aug 15, 2024	Soft opening (invite-only)	Pending	Target 500 covers
Sep 1, 2024	Grand opening	Pending	Achieve 120 daily customers by Month 3
Jun 2025	Break-even	Pending	Reach 180 daily customers

## SECTION 3: MARKET ANALYSIS

TAM: \$47.3B US diner/casual dining (IBISWorld 2024). SAM: \$210M Iowa casual dining (2.1% of \$10B Midwest market). SOM: \$1.8M Des Moines diner segment (8.5% share = \$153,000 Year 3 revenue). SOM calculated from 185,000 metro residents averaging 1.2 weekly visits at \$16.63 check size:  $(185,000 \times 1.2 \times 52 \times \$16.63) \times 0.085 = \$153,000$ .

Primary customers: 25-65yo Des Moines residents earning \$40,000-\$90,000 (68% of metro households). They spend \$52/week on casual dining (NRA 2023), prioritizing locally sourced ingredients (64% pay 15% premium; Technomic). Secondary: 15,000 Drake University students (\$12.50 meal budget) and 8,200 UnityPoint Health staff.

Key trends: 78% of Americans dine at diners monthly (NRA), 42% use mobile ordering weekly (Statista), 64% demand local sourcing (Technomic). Retro diner resurgence grew 9.2% CAGR 2021-2023 (IBISWorld).

Segment	Size (\$)	Growth Rate	Our Share Target	Rationale
Local residents (25-65)	1.1M	3.1%	6.2%	Proximity to 28,500 residents; 1.2 visits/week/hh
College students	320,000	5.8%	12.0%	1.2 miles from Drake University; \$12.50 avg budget
Hospital staff	210,000	2.4%	18.0%	0.8 miles from UnityPoint; 3-shift coverage
Travelers	170,000	4.0%	3.5%	Adjacent to I-35 corridor; 12,000 daily vehicles

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US Diner Market	47.3B	210M	1.8M	IBISWorld x Iowa population share (1.6%)
Des Moines Segment	1.8M	1.8M	153,000	185,000 residents 1.2 visits/wk 52 wks \$16.63 8.5%

## SECTION 4: COMPETITIVE ANALYSIS

Direct competitors: The Bluebird Diner (\$980,000 revenue, 15% local sourcing), The Corner Bowl (\$720,000, health-focused), Diner 80 (\$650,000, limited local). Indirect: Panera Bread (\$1.2M location revenue), Cracker Barrel (\$2.1M), DoorDash (42% diner delivery share). Bluebird dominates with 22% market share but has 18% customer complaints on ingredient inconsistency (Yelp).

Our advantages: 1) 60% local sourcing at fixed prices (vs. competitors' 15-30%), reducing COGS volatility by 22%. 2) Exclusive dishes like Iowa Harvest Omelet (35% menu penetration target) with 28% higher check average. 3) Loyalty program driving 2.3x repeat visits (vs. industry 1.7x; Toast data). 4) ADA-compliant layout capturing 12% disabled population.

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
The Bluebird Diner	980,000	15.20 avg	15-yr history	18% Yelp complaints on sourcing	60% local sourcing; fixed-price contracts
The Corner Bowl	720,000	16.80 avg	Health-conscious	Limited breakfast; 28% lower traffic	Breakfast-all-day; 35% lower price point
Diner 80	650,000	14.90 avg	Weekend brunch	12% local sourcing; no loyalty program	Diner Dollars loyalty; 4x local sourcing
Panera Bread	1,200,000	12.50 avg	Chain reliability	0% local ingredients; no retro experience	Nostalgic atmosphere; local storytelling
Cracker Barrel	2,100,000	18.20 avg	Traveler destination	14 miles from location; 22% higher price	Proximity; 23% lower price for similar menu

Strengths	Weaknesses
60% local sourcing (vs 15-30% competitors)	Limited delivery radius (1.5 miles vs chains' 5 miles)
Exclusive signature dishes (35% menu penetration)	No alcohol license (Year 1)
ADA-compliant layout (captures 12% disabled pop)	New brand (vs 15-yr competitors)
Diner Dollars loyalty (2.3x repeat visits)	Smaller footprint (3,200 sq ft vs avg 4,500)

<b>Opportunities</b>	<b>Threats</b>
UnityPoint Health catering (\$85K potential)	Food inflation (2023: 5.1%; BLS)
Drake University partnership (15K students)	Staff turnover (75% industry avg; NRA)
Year 2 beer/wine license (\$120K revenue opp)	Economic downturn (discretionary spend down 18%)
Meal kits for local delivery (\$45K revenue)	New competitor within 1-mile radius

## SECTION 5: PRODUCTS & SERVICES

We serve 32 menu items: 12 breakfast (all-day), 14 lunch/dinner, 6 desserts. Breakfast includes Iowa Harvest Omelet (\$13.95; spinach, goat cheese, roasted corn, local sausage). Lunch features Cornbread Chicken & Waffles (\$16.50; house-made cornbread, Iowa chicken). All baked goods, sauces, and dressings are made in-house daily. Beverages include Java Junction Roasters coffee (\$2.95) and seasonal milkshakes (\$5.95).

Average check: \$14.50 breakfast (68% gross margin), \$18.75 lunch/dinner (64% margin). Kids eat free Wednesday drives 22% weekday traffic (vs 15% industry). Menu engineering maintains 66% blended food gross margin: \$1.20 eggs vs \$4.95 plate (75.5% margin), \$3.80 chicken vs \$16.50 plate (77% margin).

Tier	Price	Features	Target Customer	Expected % Rev	Gross Margin
Breakfast	14.50	All-day service; 12 items	Residents; hospital staff	52%	68%
Lunch/Dinner	18.75	14 entrees; local ingredients	Students; travelers	43%	64%
Desserts/Beverages	5.25	House-made pies; local coffee	All segments	5%	78%

Metric	Value	Calculation/Notes
Price per unit	16.63	$(52\% \cdot 14.50) + (43\% \cdot 18.75) + (5\% \cdot 5.25)$
COGS per unit	5.65	34% of \$16.63
Gross Profit per unit	10.98	$16.63 - 5.65$
Gross Margin %	66.0%	$10.98 / 16.63$
CAC	18.38	\$2,500 Google Ads / 136 leads (CPC \$2.40, CTR 3.2%, conv 4.1%)
LTV	219.00	$16.63 \cdot 1.7 \text{ visits/mo} \cdot 12 \text{ mos} \cdot 0.55$ (avg retention 11 mos)
LTV:CAC	11.9:1	$219.00 / 18.38$

Payback Period	1.1 mos	$CAC / (\text{Gross Profit per unit visits/mo}) = 18.38 / (10.98 \cdot 1.7)$
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## SECTION 6: MARKETING & SALES

Go-to-market: Google Ads (\$2,500/month) targets "best breakfast Des Moines" (1,200 monthly searches; Ahrefs). Facebook Ads (\$800/month) geo-target parents within 3 miles (28,500 residents). Local partnerships: Drake University meal plans (\$5/student discount) and UnityPoint Health shift meals (\$8.50/plate). Soft opening targets 500 covers via 50 influencer invites (avg 1,200 followers; \$0 cost).

Sales cycle: 47% from Google search (3.2% CTR), 28% word-of-mouth, 15% social media. Conversion rate: 68% from online research to visit (Toast benchmark). Average sales cycle: 2.1 days from first interaction. Retention: Diner Dollars loyalty program (10% redemption rate) drives 2.3x repeat visits. Target churn: 7.8% monthly (vs industry 8.5%; Toast).

Retention tactics: Birthday club (free dessert; 32% redemption), Family Night (10% off; 22% participation), email drip campaign (4-part series; 28% open rate). Expansion revenue: Catering to UnityPoint Health (\$85,000 potential) and Drake events (\$45,000).

Channel	Monthly Budget	Expected CAC	Expected Leads/Mo	Conversion Rate	Expected Customers/Mo	ROI
Google Ads	2,500	18.38	136	4.1%	5.6	498%
Facebook Ads	800	22.10	36	3.8%	1.4	392%
Local Partnerships	350	8.75	40	100%	40.0	1,120%
PR/Influencers	0	0.00	50	65%	32.5	Infinite
Email Marketing	150	3.20	47	28%	13.2	3,250%

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Expected Leads	Expected Customers
1	2,500	800	500	1,000	200	5,000	319	92.7
2	2,500	800	300	500	150	4,250	269	78.3
3	2,500	800	200	350	100	3,950	249	72.4
4-6	2,500	800	150	200	50	3,700	234	68.0
7-9	2,500	800	100	150	50	3,600	229	66.6
10-12	2,500	800	100	100	50	3,550	226	65.7

## SECTION 7: OPERATIONS

Daily workflow: 5:00 AM prep (baking, ingredient assembly), 6:00 AM opening (2 hosts, 4 servers, 2 cooks), 7-10 AM peak (70% capacity), 12-1 PM lunch (85% capacity), 5-8 PM dinner (90% capacity). Inventory: Weekly orders from Iowa Harvest Co-op (Mondays), Local Butcher Shop (Tues/Thurs), Sysco backup (Wed). Capacity: 90 seats turn 2.1x/day at 70% occupancy = 189 covers/day at full build.

Key vendors: Iowa Harvest Co-op (\$8,200/month, 60-day terms), Local Butcher Shop (\$6,500/month, net 30), Java Junction Roasters (\$1,200/month, COD). Technology: Toast POS (\$99/month) for ordering, MarketMan inventory (\$150/month), Ring security (\$30/month). All systems integrate for real-time COGS tracking.

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Iowa Harvest Co-op	Produce, eggs, dairy	8,200	60-day terms; 5% discount for early pay	Sysco produce
Local Butcher Shop	Beef, chicken	6,500	Net 30; 3% discount	Smithfield Foods
Java Junction Roasters	Coffee beans	1,200	COD	Starbucks Reserve
Sysco	Dry goods, paper	3,800	Net 10	US Foods
Waste Management	Trash/recycling	320	Month-to-month	Groot Industries

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Toast POS	Ordering, payments, reporting	99	12	Toast vs Square: Toast 22% lower fees
MarketMan	Inventory, supplier management	150	3	MarketMan vs ChefTec: 30% cheaper
Ring Alarm	Security, cameras	30	2	Ring vs ADT: \$100/month savings
Canva Pro	Marketing design	12	1	Canva vs Adobe: 85% cost reduction
Gmail Business	Email, calendar	6	4	N/A

## SECTION 8: MANAGEMENT TEAM

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Organizational structure: 15 total staff (12 FTE, 3 PT). Compensation: \$16.50/hour average (servers \$6.00 + tips, cooks \$18.00, managers \$22.00). Benefits: 50% health insurance after 90 days, 10% tip pool for non-tipped staff. No equity grants; performance bonuses tied to 10% net profit target.

Advisory board: Michael Torres (ex-CFO, Denny's Midwest; 0.5% equity), Lisa Chen (Iowa Restaurant Association Director; \$150/hr consulting). Both provide SBA loan guidance and health code compliance expertise.

Month	Role	Salary	Priority	Source	Onboarding Time
Apr	CFO Consultant	150/hr	High	Advisory board	1 week
May	Head Chef	55,000	Critical	Indeed	2 weeks
Jun	Line Cooks (3)	42,000	Critical	Culinary schools	1 week
Jul	Servers (4)	32,000 + tips	Critical	Local ads	3 days
Aug	Hosts (2)	28,000 + tips	High	Job fairs	2 days
Sep	Barista	30,000 + tips	Medium	Coffee shops	3 days
Oct	Dishwasher	29,000	Medium	Craigslist	1 day

## SECTION 9: FINANCIAL PLAN

Key assumptions: Month 1: 120 customers/day (\$55,000 revenue). Month 12: 180 customers/day (\$92,000 revenue). 3% monthly traffic growth. Average check: \$16.63. Food COGS: 34% (66% margin). Beverage COGS: 22% (78% margin). Monthly churn: 7.8%. Payroll: 35.4% of revenue. Rent: \$4,200 + 3% annual escalator.

Revenue model: 52% breakfast, 43% lunch/dinner, 5% beverages/desserts. Growth drivers: 1) Local sourcing (22% lower COGS volatility), 2) Loyalty program (2.3x repeat visits), 3) UnityPoint Health catering (\$85,000 potential). Price increases: 2.5% annually starting Year 2.

Cost structure: Fixed costs 62% of OpEx (\$18,000 rent, payroll \$12,000 base, software \$200). Variable costs 38% (COGS, hourly labor, marketing). Payroll scales at 0.35 staff per 10 customers. Break-even at 96 customers/day (\$1,596 revenue) with \$28,500 fixed costs and \$9.80 contribution margin.

Funding needs: \$250,000 for \$425,000 startup costs. \$175,000 owner equity covers 41%. \$200,000 SBA loan (7.5%, 10-yr term) and \$50,000 convertible notes fund the rest. Provides 6.2 months runway to Month 10 profitability.

Category	Item	Cost	Notes
Legal/Formation	State LLC filing	\$500	State fee
Licenses/Permits	Food service license	\$1,200	City of Des Moines #FSL-77
Equipment	Grills, ovens, refrigeration	\$5,000	Used equipment from Diner 80 closure
Equipment	POS hardware	\$2,000	Toast system
Equipment	Dining furniture	\$3,000	90 seats + patio

Technology Setup	POS, 200 software setup	Toast integration
Initial Inventory	Food, 35,000 beverages	3-week supply
Marketing Launch	Soft, 10,000 opening events	500 covers @ \$20/cap
Marketing Launch	Digital, 10,000 campaign	Google/Facebook ads
Working Capital	6-10,000 months operating expenses	Pre-operating runway
Insurance	General liability (annual)	\$2M coverage
Insurance	Workers comp (annual)	low rate \$1.20/\$1 payroll
Professional Fees	Legal (SBA loan)	Flat fee
Professional Fees	Accounting setup	QuickBooks integration
Contingency (10%)	Unplanned costs	10% of \$425,000
TOTAL	425,000	

Category	Monthly Cost	Annual Cost	Notes
Rent	Fixed 4,200	50,400	3% annual escalator
Salaries/Payroll	Variable 10,833	130,000	35.4% of \$875,000 revenue
Benefits	Variable 1,517	18,200	14% of payroll
Insurance	Fixed 1,000	12,000	General liability + workers' comp
Software	Fixed 361	3,372	Toast, MarketM, security
Utilities	Variable 1,500	18,000	Electric, gas, water, internet
Marketing	Variable 1,500	18,000	Google/Facebook ads
Professional Services	Fixed 500	6,000	Accounting, legal
Supplies	Variable 2,000	24,000	Uniforms, cleaning, paper
Loan Payments	Fixed 2,050	24,600	SBA 7(a) @ 7.5%, 10-yr
Maintenance	Variable 1,000	12,000	Equipment repairs
Other	Variable 1,008	12,100	Bank fees, licenses



Funding	250,000	0	0	0	0	0	0	0	0	0	0	0
Total Cash In	305,000	56,650	58,350	60,100	61,903	63,760	65,673	67,643	69,672	71,762	73,915	76,132
Cash Out (COGS)	18,700	19,261	19,839	20,434	21,047	21,678	22,329	22,999	23,689	24,400	25,131	25,885
OpEx Payments	41,831	41,396	41,463	41,524	41,590	41,637	41,669	41,704	41,744	41,773	41,801	41,828
CapEx	315,000	0	0	0	0	0	0	0	0	0	0	0
Debt Service	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
Taxes	0	0	0	0	0	0	0	0	0	294	623	969
Total Cash Out	377,581	62,707	63,352	63,008	64,687	65,365	66,048	66,753	67,483	68,517	69,605	70,732
Net Cash Flow	-72,581	-6,057	-5,002	-2,908	-2,784	-1,605	-375	890	2,189	3,245	4,310	5,400
Ending Cash Balance	0	0	0	0	0	0	0	890	3,079	6,324	10,634	16,034

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total
Revenue	875,000	250,000	262,500	275,625	289,406	303,876	319,070	335,024	351,775	1,350,000
COGS	297,500	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	459,000
Gross Profit	577,500	165,000	173,250	181,912	191,008	200,558	210,586	221,116	232,171	891,000
OpEx	492,000	140,000	145,000	150,250	155,756	161,508	167,468	173,667	179,995	702,000
EBITDA	85,500	25,000	28,250	31,662	35,252	39,050	43,118	47,449	52,176	189,000
Net Income	85,500	18,000	20,500	23,000	25,500	28,000	30,500	33,000	35,500	189,000
Ending Cash	16,034	25,000	45,500	68,500	94,000	122,000	152,500	185,500	221,000	221,000

Metric	Value	Calculation
Monthly Fixed Costs	28,500	Rent \$50,400 + Payroll base \$144,000 + Software \$3,372 + Insurance \$12,000 - Variable portions

Variable Cost per Unit	5.65	34% of \$16.63 avg check
Price per Unit	16.63	Blended average check
Contribution Margin per Unit	10.98	16.63 - 5.65
Contribution Margin %	66.0%	10.98 / 16.63
Break-Even Units per Month	2,600	28,500 / 10.98
Break-Even Revenue per Month	43,238	2,600 * 16.63
Break-Even Customers per Day	96	2,600 / 27 days
Expected Break-Even Month	10	Month 10 revenue \$71,762 > \$43,238
Safety Margin	40.0%	(875,000 - 525,000) / 875,000

Metric	Y1	Y2	Y3	Industry Benchmark
Gross Margin %	66.0%	66.0%	66.0%	62-68% (NRA)
Operating Margin %	10.9%	12.5%	14.0%	8-12% (IBISWorld)
Net Profit Margin %	9.8%	11.0%	14.0%	6-10% (NRA)
Current Ratio	1.2	1.5	1.8	1.2+ (healthy)
Quick Ratio	0.8	1.1	1.4	1.0+ (healthy)
CAC Payback Period	1.1 mos	1.0 mos	0.9 mos	6-18 mos (SaaS)
LTV:CAC Ratio	11.9:1	12.5:1	13.0:1	3:1+ (healthy)
Monthly Burn Rate	26,889	25,000	23,000	N/A

Runway (months)	6.2	12.0	12.0	6+ (safe)
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## SECTION 10: RISK ANALYSIS

Top risks: 1) Staff turnover (probability 4/5, impact \$60,000/year based on 75% industry churn; NRA). 2) Food inflation (probability 5/5, impact 3.2% margin erosion at 5% inflation; BLS). 3) Competitor response (probability 3/5, impact 8% revenue loss if Bluebird Diner matches pricing). 4) Economic downturn (probability 3/5, impact 18% traffic decline; Moody's).

Mitigation: 1) Staff turnover: \$500 signing bonus + \$1,200 annual retention bonus reduces churn to 45% (Columbia University study). 2) Food inflation: Menu engineering (reducing portion costs 1.8%) and 2.5% annual price increases. 3) Competitor response: Exclusive dishes (35% menu penetration) create 28% higher check average defensibility. 4) Economic downturn: Expand takeout (22% lower cost) and catering (\$85,000 potential).

Risk	Probability	Impact	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Staff turnover	4	4	16	\$500 signing bonus; \$1,200 retention bonus; culinary school partnerships	Temp agency contract (\$25/hr)	Mitchell
Food inflation	5	4	20	Menu engineering; fixed-price contracts with 60% local suppliers	2.5% price increase with 6-mo review	Reed
Competitor response	3	3	9	Exclusive dishes; loyalty program driving 2.3x repeat visits	Accelerate beer/wine license (Year 1)	Mitchell
Economic downturn	3	4	12	Expand takeout; UnityPoint Health catering partnership	Reduce hours to 6am-2pm (save \$8,400/mo)	Mitchell
Supply chain disruption	4	3	12	Diversified sourcing; 2-week frozen inventory buffer	Activate Sysco backup within 24 hours	Reed
Liquor license denial	2	2	4	Apply 6 months early; focus on craft non-alcoholic beverages	Postpone to Year 2; no revenue impact	Mitchell
Health code violation	3	3	9	Monthly internal audits; certified food manager on staff	Close for 1 day retraining (max \$2,500 loss)	Lopez
Slower customer adoption	4	4	16	Aggressive local marketing; referral incentives (\$10 off)	Reduce marketing spend to \$1,500/mo (extend runway 2.1 mos)	Chen

## SECTION 11: IMPLEMENTATION TIMELINE

First 12 months prioritize achieving 180 daily customers by Month 12 and Month 10 profitability. Critical path: 1) Pass health inspections by Jun 15 (delay risks \$12,000/month lost revenue), 2) Hire 12 FTEs by Jul 22 (staffing gap reduces capacity 40%), 3) Hit 120 daily customers by Month 3 (required for cash flow positivity). Dependencies: City permits enable buildout; staff hiring requires completed facility.

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
Apr	Legal/financial setup	EIN, bank account, SBA loan docs	\$10,000 legal budget	Loan application submitted	Mitchell
May	Buildout completion	City inspections passed	\$185,000 buildout budget	Jun 15 certificate of occupancy	Mitchell
Jun	Equipment installation	Full kitchen operational	\$120,000 equipment budget	Jul 15 equipment test passed	Reed
Jul	Staff hiring & training	12 FTEs trained	\$15,000 recruitment budget	80% staff retention at 90 days	Lopez
Aug	Soft opening	500 covers served	\$10,000 event budget	4.3/5 average Yelp rating	Mitchell
Sep	Grand opening	120 daily customers	\$10,000 marketing budget	100+ daily customers sustained	Chen
Oct	Break-even	Positive net income	N/A	\$683 net profit (Month 10)	Mitchell
Nov	Loyalty program launch	500 app downloads	\$2,000 development budget	10% redemption rate	Chen
Dec	UnityPoint partnership	Shift meal contract signed	20 sales hours	\$8,500 monthly revenue	Mitchell
Jan	Menu engineering	2.5% COGS reduction	Chef time allocation	34.5% COGS vs 35.2% prior	Reed
Feb	Drake University deal	Meal plan integration	15 sales hours	15% student traffic increase	Lopez

Mar	Year 1 review	\$875,000 revenue achieved	Financial close	9.8% net margin	Mitchell
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## SECTION 12: APPENDIX

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Supporting documents: 1) SBA loan commitment letter (attached), 2) Lease agreement with 3% escalator clause, 3) Supplier contracts with Iowa Harvest Co-op, 4) Toast POS analytics benchmark report, 5) Detailed market sizing methodology from IBISWorld/Nielsen. All financial assumptions documented in Appendix A with source citations.