

Building a Ice cream shop Enterprise: A Detailed Sample Plan

Sweet Peaks Creamery, LLC (founded Q1 2025). Elena Ramirez (ex-Salt & Straw product developer; grew product line revenue 37% in 2 years) and Jordan Lee (ex-Pok Pok COO; reduced labor costs 18% while increasing throughput). We sell artisan ice cream at \$5.50/scoop to Portland residents earning >\$60k, targeting \$410,000 Year 1 revenue with 32% gross margin. Document dated May 2025.

SECTION 1: EXECUTIVE SUMMARY

Portland's \$1.2M premium ice cream market suffers 22% customer dissatisfaction with limited vegan options (2024 Portland Eats Survey, n=1,200). Sweet Peaks solves this with 4 daily vegan flavors using Oregon-sourced cashews, priced at parity with dairy (\$5.50/scoop). We capture 1.8% market share by Year 1 through hyper-local sourcing (90% ingredients from <50 miles) and Alberta Arts District foot traffic (8,000 pedestrians/week).

Revenue model: 78% in-store scoops (\$5.50 avg), 15% pints (\$9.99), 7% events/merch. Year 1 gross margin 32% (\$131,200 on \$410,000 revenue), operating expenses \$230,000. Break-even at 3,958 scoops/month (Month 7). Year 3 net margin 15.3% (\$104,040 profit on \$680,000 revenue).

Seeking \$150,000 SBA 7(a) loan (10 years, 7.5% interest). Use: \$65,000 build-out (22.9%), \$48,200 equipment (32.1%), \$15,000 inventory (10%), \$21,800 pre-opening ops (14.5%). Funds enable 14-month path to profitability, 5% Portland market share by Year 3, and 20% annual revenue growth through 2027.

SECTION 2: COMPANY OVERVIEW

Oregon LLC formed January 2025. Chose Alberta Arts District (2315 NE Alberta St) for 8,000 weekly pedestrians, \$4,200/month rent (vs. \$6,800 in Pearl District), and zoning allowing production. 60/30/10 ownership split reflects \$100k equity contribution by Ramirez (\$60k), Lee (\$30k), silent partner (\$10k).

Elena Ramirez: Drove \$1.2M annual revenue at Salt & Straw via 3 seasonal product launches/year. Jordan Lee: Managed \$2.1M revenue at Pok Pok with 24% labor cost efficiency. Dr. Mariana Chen: Developed 17 plant-based recipes at Oregon State University with 92% consumer acceptance rate.

Date	Milestone	Status	Next Steps
Jan 2025	LLC formation, \$100k equity deposit	Complete	Secure SBA loan commitment
Mar 2025	Lease signed, build-out permit	Complete	Finalize equipment orders
Apr 2025	SBA loan approval	Pending	Close funding by Apr 30
May 2025	Staff hiring complete	Not started	Train 6 staff by May 15
Jun 15, 2025	Grand opening	Not started	Achieve 140 scoops/day by Day 30
Sep 2025	5,000 email subscribers	Not started	Run 3 influencer campaigns
Dec 2025	Break-even on operations	Not started	Hold 12 "Flavor Lab" events
Mar 2026	Profitability (net income >\$0)	Not started	Launch wholesale to 5 cafes

SECTION 3: MARKET ANALYSIS

TAM: \$10.3B US ice cream market (IBISWorld 2024). SAM: \$185M Pacific Northwest artisan segment (2.1% CAGR). SOM: \$1.2M Portland premium shops (5% target = \$60,000/mo by Year 3). Calculation: 650k Portland population x 18% target demo (18-45, >\$60k income) x \$12 annual spend = \$1.4M addressable.

Primary customer: 28-42yo urbanites earning \$75k-\$120k. Buys 2.3x/month (\$12.65 avg ticket). 68% prioritize local sourcing (NielsenIQ 2024). Secondary: Families (32% of traffic) spending \$22.40 avg on weekends. Tourists: 15% of Q3 traffic, 28% purchase pints (\$9.99) for travel.

Market trends: 1) Plant-based ice cream growing at 9.3% CAGR (vs 2.1% overall); 2) 42% pay >20% premium for local ingredients; 3) Instagram-driven "experience spending" up 17% among 18-34yo; 4) Zero-waste packaging demand up 31% (2024 Food Dive).

Segment	Size (\$)	Growth Rate	Our Share Target	Rationale
Local millennials	\$720,000	4.2%	2.5%	Alberta Arts foot traffic capture
Tourists	\$180,000	6.1%	3.0%	Visit Portland partnership
Families	\$240,000	3.8%	1.8%	Weekend event programming
Wholesale	\$60,000	12.0%	0.5%	Year 2 cafe partnerships

Category	Total Addressable	Serviceable Available	Serviceable Obtainable	Methodology
US ice cream	\$10,300,000,000	-	-	IBISWorld 2024
PNW artisan	-	\$185,000,000	-	2.1% CAGR x regional pop
Portland shops	-	-	\$1,200,000	650k pop x 18% demo x \$12/yr

SECTION 4: COMPETITIVE ANALYSIS

Direct competitors: Salt & Straw (\$6.50/scoop, \$4.2M Portland revenue est.), Ruby Jewel (\$3.8M revenue across 3 locations), Maldonado's (\$1.1M revenue). Salt & Straw dominates with 38% local market share but has 27% customer complaints about long lines (Yelp 2024). Ruby Jewel lacks vegan options (only 1 flavor weekly).

Our advantages: 1) 4 vegan flavors daily (vs 1-2 competitors) using Oregon cashews, reducing COGS 8% via direct farm contracts; 2) Zero-waste operations (compostable packaging costs \$0.02/scoop vs \$0.05 industry avg); 3) Flavor calendar tied to 12 local festivals/year driving 22% repeat visits; 4) Social media engagement rate 8.7% (vs 5.2% industry avg) via daily TikTok content.

Competitor	Revenue Est.	Pricing	Key Strength	Key Weakness	Our Differentiation
Salt & Straw	\$4.2M	\$6.50/scoop	Brand recognition	27% complaint rate	Shorter lines (max 8-min wait)
Ruby Jewel	\$3.8M	\$5.75/scoop	Eco-packaging	Limited vegan options	4 vegan flavors daily
Maldonado's	\$1.1M	\$4.99/scoop	Neighborhood loyalty	No seasonal rotation	12 weekly flavor rotations
Grocery (Talenti)	\$2.1B	\$5.49/pint	Convenience	Impersonal experience	In-store experience + sampling
Yogurtland	\$1.8M	\$0.78/oz	Customization	Lower margins	Premium ingredients (organic dairy)

Strengths	Weaknesses	Opportunities	Threats
Hyper-local sourcing (90% OR)	Limited seating (24 seats)	Wholesale to cafes (Year 2)	Winter sales drop (15% avg)
Zero-waste ops (cost -8%)	No parking (street only)	Tourism partnerships	Dairy price volatility (+12% 2024)
8.7% social engagement rate	Single location	Corporate gifting program	New competitor entry (20% probability)
Experienced churner (OSU)	High labor costs (28% rev)	Seasonal limited editions	SBA loan covenant breach risk

SECTION 5: PRODUCTS & SERVICES

Core product: Small-batch ice cream (2-3 gallons/batch) using Oregon organic dairy. 12 weekly flavors: 6 core (Vanilla Bean, Chocolate), 6 rotating (Marionberry Lavender). Vegan options use cashew base (Full Circle Farm) with 92% taste parity in blind tests. All served in compostable containers with house-made waffle cones (\$1.50 add-on).

Premium pricing at \$5.50/scoop (vs \$4.99 Maldonado's) justified by 32% gross margin (vs 28% industry avg for premium segment). Pints at \$9.99 (vs \$7.99 grocery) capture 15% higher margin due to direct consumer pricing. Psychological pricing: \$5.50 not \$5.49 to signal quality.

Tier	Price	Features	Target Customer	% Rev	Gross Margin
Single Scoop	\$5.50	1 flavor, cup/cone	Tourists, impulse	63%	34%
Double Scoop	\$8.50	2 flavors, waffle cone	Local millennials	15%	36%
Pint	\$9.99	Take-home, 4 flavors	Families, gifts	15%	41%
Events	\$12-\$75	Flavor labs, private parties	Corporates, groups	7%	68%

Metric	Value	Calculation/Notes
Price per scoop	\$5.50	Competitive with Salt & Straw (\$6.50) but lower COGS
COGS per scoop	\$3.74	$\$5.50 \times (1 - 0.32 \text{ margin})$
Gross Profit/scoop	\$1.76	$\$5.50 - \3.74
Gross Margin %	32%	Industry avg 28-35% for premium
CAC	\$8.20	\$18k annual marketing / 2,197 new customers
LTV	\$126.50	11.5 visits x \$11 avg ticket x 30% margin

LTV:CAC	15.4x	\$126.50 / \$8.20 (strong; >3x benchmark)
Payback Period	1.4 months	CAC / (avg monthly profit per customer)

SECTION 6: MARKETING & SALES

Primary channel: Instagram (60% of \$18k/mo budget). Targeting Portland ZIP codes 97211/97212 with \$2.10 CPC, 4.2% conversion to first purchase. Secondary: Alberta Arts foot traffic (35% of sales) with sampling station driving 28% trial rate. Tertiary: Email list (5,000 target by Year 1 end) via QR code sign-ups (12% capture rate).

Sales cycle: 1) Awareness (Instagram ad/foot traffic), 2) Trial (free sample), 3) Conversion (staff upsell to waffle cone), 4) Retention (punch card). Conversion rate: 68% of samplers purchase. Average ticket: \$11.05. Sales cycle: 3.2 minutes in-store.

Retention: Punch cards (9th scoop free) drive 42% repeat rate. Monthly "Member-Only" flavors increase frequency to 2.3x/month (vs 1.7 industry avg). Birthday rewards yield 78% redemption rate. Target churn: 4.1% monthly (vs 7% industry).

Channel	Monthly Budget	CAC	L Conv. Rate	Customers/Mo	ROI	
Instagram Ads	\$6,500	\$9.80	66%	28	12.9x	
TikTok	\$3,000	\$6.20	484	5.1%	25	20.3x
Email Marketing	\$1,200	\$2.10	57%	48	59.8x	
Local Events	\$2,500	\$14.70	17%	6	8.6x	
Foot Traffic	\$0	\$0	3,12%	882	N/A	

Month	Google Ads	Social Media	Content/SEO	Events	Other	Total	Leads	Customers
1	\$0	\$8,000	\$500	\$3,000	\$500	\$12,000	1,400	120
2	\$0	\$6,500	\$500	\$2,500	\$500	\$10,000	1,250	110
3	\$0	\$6,500	\$500	\$2,500	\$500	\$10,000	1,250	115
4	\$0	\$6,500	\$500	\$2,500	\$500	\$10,000	1,250	125
5	\$0	\$6,500	\$500	\$2,500	\$500	\$10,000	1,250	140
6	\$0	\$6,500	\$500	\$2,500	\$500	\$10,000	1,250	160
7	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	185
8	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	200
9	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	220
10	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	240
11	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	260
12	\$500	\$6,500	\$500	\$2,500	\$500	\$10,500	1,300	280

SECTION 7: OPERATIONS

Daily workflow: 6am dairy delivery (Stoney Creek), 7am churning (2 Cuisinart freezers @ 3 gallons/hr each), 11am quality check, noon opening. Capacity: 120 scoops/hour (4 servers). Peak hours (3-7pm) handle 80 customers/hour. Sanitation: NSF-certified pasteurizer, daily equipment cleaning logs, quarterly third-party audits.

Key vendors: Stoney Creek Dairy (organic milk, \$1,200/mo, 12-month contract), Full Circle Farm (produce, \$950/mo, 30-day cancel). Technology: Toast POS (\$129/mo) for inventory tracking (reduces waste 12%), Shopify e-commerce (\$79/mo) for online pints.

Vendor/Supplier	Service	Monthly Cost	Contract Terms	Backup Option
Stoney Creek Dairy	Organic dairy	\$1,200	12 months, 30-day notice	Thistle Farms (\$1,350/mo)
Full Circle Farm	Seasonal produce	\$950	Month-to-month	Local Roots (\$1,050/mo)
EcoWare	Compostable packaging	\$300	6 months	GreenPack (\$320/mo)
Toast	POS system	\$129	Month-to-month	Square (\$149/mo)
Klaviyo	Email marketing	\$45	Month-to-month	Mailchimp (\$50/mo)

Tool	Purpose	Monthly Cost	Users	Alternatives Considered
Toast	POS, inventory, payroll	\$129	6	Square, Clover
Shopify	E-commerce, website	\$79	2	Wix, Squarespace
Klaviyo	Email marketing	\$45	1	Mailchimp, Omnisend
QuickBooks	Accounting	\$35	2	Xero, FreshBooks
Homebase	Scheduling	\$0	2	WhenIWork, Deputy

SECTION 8: MANAGEMENT TEAM

Structure: Founder/CEO (Ramirez), COO (Lee), Lead Churner (Chen), Marketing Director (Tran). Salaries: CEO \$65k, COO \$60k, Churner \$48k, Marketing \$52k. No bonuses until Year 2 net profit >\$50k. Key hires funded by SBA loan: 2 churners (\$42k each), 4 part-time servers (\$18/hr).

Advisory board: David Chen (ex-VP Operations, Salt & Straw; 0.5% equity), Maria Lopez (food safety attorney; \$200/hr retainer). Compensation: Advisors receive 0.1% equity vesting over 2 years.

Month	Role	Salary	Priority	Source	Onboarding Time
Apr 2025	Lead Churner	\$48,000	High	OSU job board	2 weeks
May 2025	Marketing Director	\$52,000	High	LinkedIn	3 weeks
May 2025	2 Churners	\$42,000	High	Craigslist	1 week
May 2025	4 Servers	\$37,440	High	Indeed	3 days
Oct 2025	Events Coordinator	\$38,000	Medium	Internal promo	2 weeks
Jan 2026	Wholesale Manager	\$45,000	Low	Industry referral	4 weeks

SECTION 9: FINANCIAL PLAN

Key assumptions: 140 scoops/day Month 1 (4,200/mo), 5% monthly growth (seasonally adjusted: -10% Nov-Feb). Avg ticket \$11.05. Churn 4.1% monthly. COGS 32% (dairy 18%, produce 8%, packaging 4%, labor 2%). Payroll 32% of revenue. Marketing 4.4% of revenue.

Revenue drivers: Foot traffic (65% of sales), Instagram (22%), email (13%). Growth from: 1) 5% monthly customer growth, 2) 3% avg ticket increase via upselling, 3) Wholesale launch Month 10 (\$500/mo initial revenue).

Cost structure: Fixed costs 68% of OpEx (\$155,600/year: rent \$50,400, payroll \$105,600, software \$2,976). Variable costs 32% (\$73,624: COGS \$131,200, supplies \$8,400). Fixed costs grow 3% annually (rent escalator).

Funding: \$150k SBA loan covers 52.6% of \$285k startup costs. Provides 18 months runway. Milestones: Month 7 operational break-even, Month 14 full profitability, Month 18 first wholesale contract.

C: Item	Cost	Notes
Legal/CO filing, operating agreement	\$1,200	Oregon state fees
Licenses, Health Dept, food handler certs	\$2,500	ODA license \$1,800
Equipment: Blast freezers	\$18,000	Cuisinart CBF-3
Equipment: Pasteurizer (used)	\$6,500	NSF-cert
Equipment: Walk-in freezer	\$12,000	10'x8'
Equipment: Display cases	\$8,000	Refrigerated counter
Equipment: Waffle maker	\$1,200	Commercial grade
Technology: POS setup	\$2,500	Toast hardware

Technology development	\$5,500	Shopify build
Initial Dairy, produce, packaging Inventory	\$15,000	2-week supply
Marketing Reopening campaign Launch	\$12,000	Influencer events
Facility Build-out renovations	\$65,000	ADA compliance
Facility Lease deposit (3 months)	\$12,600	\$4,200 x 3
Working Capital 6 months operating buffer	\$114,000	\$19,000 x 6
Contingency Unplanned expenses (10%)	\$28,500	\$285,000 x 0.10
TOTAL	\$285,000	

C Type	M Annual Cost	Notes
Refined	\$4,260,400	3% annual escalator
Salaries	\$8,805,600	6 FTEs avg \$17,600/yr
Benefits	\$1,820,120	20% of payroll

Salaries	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$8,800	\$105,600
Rent	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$50,400
Software	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$248	\$2,976
Insurance	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Other OpEx	\$7,952	\$7,705	\$7,448	\$7,184	\$6,913	\$6,634	\$6,346	\$6,050	\$5,746	\$5,433	\$5,111	\$4,780	\$79,752
Total OpEx	\$33,700	\$31,453	\$31,196	\$31,032	\$30,761	\$30,382	\$30,594	\$30,298	\$29,994	\$29,681	\$29,359	\$29,028	\$360,728
EBITDA	-\$17,992	-\$14,960	-\$13,878	-\$12,848	-\$11,668	-\$10,334	-\$9,544	-\$8,195	-\$6,786	-\$5,312	-\$3,773	-\$2,162	-\$110,675
Depreciation	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$30,000
EBIT	-\$20,492	-\$17,460	-\$16,378	-\$15,348	-\$14,168	-\$12,834	-\$12,044	-\$10,695	-\$9,286	-\$7,812	-\$6,273	-\$4,662	-\$140,675
Interest	\$938	\$929	\$919	\$910	\$900	\$890	\$880	\$870	\$860	\$850	\$840	\$830	\$10,724
Taxes (25%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	-\$21,430	-\$18,389	-\$17,297	-\$16,258	-\$15,068	-\$13,724	-\$12,924	-\$11,565	-\$10,146	-\$8,662	-\$7,113	-\$5,492	-\$151,399

Line Item	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12
Beginning Cash	\$114,000	\$92,570	\$74,181	\$56,884	\$40,626	\$25,558	\$11,834	\$-1,090	\$-12,655	\$-22,801	\$-31,463	\$-38,576
Cash In	\$23,100	\$24,255	\$25,468	\$26,741	\$28,078	\$29,482	\$30,956	\$32,504	\$34,129	\$35,836	\$37,627	\$39,509
Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash In	\$23,100	\$24,255	\$25,468	\$26,741	\$28,078	\$29,482	\$30,956	\$32,504	\$34,129	\$35,836	\$37,627	\$39,509
Cash Out	\$44,530	\$42,644	\$42,765	\$42,999	\$43,146	\$43,206	\$43,880	\$44,069	\$44,275	\$44,498	\$44,740	\$45,001
Total Cash Out	\$44,530	\$42,644	\$42,765	\$42,999	\$43,146	\$43,206	\$43,880	\$44,069	\$44,275	\$44,498	\$44,740	\$45,001
Net Cash Flow	-\$21,430	-\$18,389	-\$17,297	-\$16,258	-\$15,068	-\$13,724	-\$12,924	-\$11,565	-\$10,146	-\$8,662	-\$7,113	-\$5,492
Ending Cash	\$92,570	\$74,181	\$56,884	\$40,626	\$25,558	\$11,834	\$-1,090	\$-12,655	\$-22,801	\$-31,463	\$-38,576	\$-44,068

Metric	Y1	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4	Y3 Total
Revenue	\$367,725	\$108,275	\$113,689	\$119,373	\$125,342	\$131,609	\$138,189	\$145,099	\$152,354	\$567,251
COGS	\$117,672	\$34,648	\$36,380	\$38,199	\$40,110	\$42,115	\$44,221	\$46,432	\$48,753	\$181,521

Gross Profit	\$250,053	\$73,627	\$77,309	\$81,174	\$85,232	\$89,494	\$93,968	\$98,667	\$103,601	\$385,730
OpEx	\$360,728	\$89,500	\$91,290	\$93,116	\$95,078	\$97,179	\$99,323	\$101,510	\$103,730	\$391,742
EBITDA	-\$110,675	-\$15,873	-\$13,981	-\$11,942	-\$9,846	-\$7,685	-\$5,355	-\$2,843	-\$139	-\$5,992
Net Income	-\$151,399	-\$21,523	-\$18,959	-\$16,238	-\$13,376	-\$10,438	-\$7,295	-\$3,885	-\$189	-\$21,900
Ending Cash	-\$44,068	-\$109,591	-\$128,550	-\$144,788	-\$158,164	-\$168,602	-\$175,897	-\$179,782	-\$180,000	-\$158,100

Metric	Value	Calculation
Monthly Fixed Costs	\$17,408	Rent \$4,200 + Salaries \$8,800 + Benefits \$1,760 + Insurance \$500 + Software \$248 + Utilities \$600 + Loan \$1,457 + Professional \$400 + Depreciation \$2,500
Variable Cost per Scoop	\$3.74	COGS \$3.74/scoop (32% of \$5.50)
Price per Scoop	\$5.50	Base price (add-ons increase avg ticket)
Contribution Margin/scoop	\$1.76	\$5.50 - \$3.74
Contribution Margin %	32%	\$1.76 / \$5.50
Break-Even Units/mo	9,891	\$17,408 / \$1.76
Break-Even Revenue/mo	\$54,401	9,891 scoops x \$5.50
Expected Break-Even Month	Month 14	Per cash flow projection (Y2 Q2)
Safety Margin	12.1%	(11,000 actual scoops - 9,891 BE) / 11,000

Metric	Y1	Y2	Y3	Industry Benchmark
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Gross Margin %	32.0%	32.0%	32.0%	28-35%
Operating Margin %	-30.3%	-4.1%	-1.0%	5-10%
Net Profit Margin %	-41.2%	-3.5%	-3.9%	8-12%
Current Ratio	0.85	1.10	1.25	1.5+
Quick Ratio	0.75	0.95	1.10	1.0+
CAC Payback	1.4 mo	1.2 mo	1.1 mo	6-18 mo
LTV:CAC	15.4x	18.2x	20.1x	3x+
Monthly Burn Rate	\$12,617	\$4,460	\$1,825	N/A
Runway (months)	9.0	24.5	87.0	18+

SECTION 10: RISK ANALYSIS

Top risk: Dairy supply disruption (Probability 3/5, Impact \$8,400/month revenue loss). Second: Winter sales drop (Probability 4/5, Impact 15% revenue decline Nov-Feb). Third: SBA loan covenant breach (Probability 2/5, Impact \$150k immediate repayment). Fourth: New competitor entry (Probability 2/5, Impact 5% market share loss).

Mitigation: Dual-source dairy suppliers (Thistle Farms backup; \$150/month cost). Winter revenue protection via \$5k/month hot beverage menu (est. \$12,600 incremental revenue). Loan covenant buffer: Maintain \$25k reserve (vs \$15k requirement). Competitor monitoring: Biweekly market scans; 30-day flavor refresh cycle.

Risk	Probability	Impact	Risk Score	Mitigation Strategy	Contingency Plan	Owner
Dairy disruption	3	4	12	Dual-source contracts; 14-day inventory buffer	Switch to oat base (cost +5%)	Lee
Winter sales drop	4	3	12	Launch hot beverages; indoor events	Reduce staff hours 20%	Ramirez
Loan covenant breach	2	5	10	Monthly financial reviews; \$25k reserve	Equity infusion from silent partner	Ramirez
New competitor	2	4	8	Monthly community events; loyalty program	Price match guarantee	Tran
Health code violation	3	4	12	Daily sanitation logs; staff training	Third-party audit within 48 hrs	Chen
Foot traffic decline	3	3	9	Expand Uber Eats; email promotions	Offer delivery (fee +\$2.99)	Lee
Ingredient inflation	4	3	12	Fixed-price contracts with farms	Pass 50% cost to customers	Ramirez
Staff turnover	3	2	6	\$500 signing bonus; profit sharing	Cross-train all staff	Lee

SECTION 11: IMPLEMENTATION TIMELINE

Critical path: SBA loan approval (Apr 30) -> Equipment delivery (May 15) -> Staff training (May 20-31) -> Grand opening (Jun 15). Dependencies: Health permit requires completed build-out; staff hiring depends on POS system setup. Key priority: Achieve 140 scoops/day by Day 30 to hit Month 6 revenue target.

Month	Milestone	Deliverables	Resources Needed	Success Metric	Owner
Apr 2025	SBA loan closing	Funding docs, collateral	\$150k loan commitment	Loan approved by Apr 30	Ramirez
May 2025	Equipment installation	Freezers, pasteurizer	\$48,200 capex	All equipment operational May 15	Lee
May 2025	Staff hiring complete	6 trained employees	\$10k recruitment budget	100% positions filled May 10	Lee
May 2025	POS system live	Toast setup, training	\$2,500 setup cost	System tested May 25	Tran
Jun 2025	Grand opening	Launch event, marketing	\$12k campaign budget	500 customers Day 1	Tran
Jul 2025	500 email subscribers	QR code sign-ups	Staff incentives \$500	12% capture rate	Tran
Aug 2025	First "Flavor Lab"	Customer co-creation event	\$1k ingredient cost	25 attendees, 30% conversion	Chen
Sep 2025	Break-even on ops	Positive gross profit	Monthly sales >\$54,401	EBITDA >\$0	Ramirez
Oct 2025	Wholesale pilot	5 cafe partnerships	\$2k sales effort	\$500/mo revenue	Lee
Nov 2025	Winter menu launch	Hot beverages, events	\$5k development cost	15% revenue increase vs Oct	Chen
Dec 2025	Holiday gift sets	Pint bundles, merch	\$3k inventory	\$15k revenue (12% of monthly)	Tran
Jan 2026	Profitability	Net income >\$0	Cost controls, pricing	Net profit \$2,500	Ramirez

SECTION 12: APPENDIX

Available upon request: Full supplier contracts, SBA loan term sheet, Oregon health department permits, 36-month cash flow model with sensitivity analysis (+/-15% revenue variance), and customer survey data (n=350). All financial assumptions documented with source citations including IBISWorld, NielsenIQ, and Portland Metro demographics.