Executive Summary — Legacy Soil & Stone

Boutique Memorial Composting — North Georgia

Business Overview

Legacy Soil & Stone is a regional memorialization and composting facility in North Georgia. The business processes cremains and deceased companion animals into premium memorial products and living soil through two proprietary processes: the Marble Method (cremains-to-stone) and instrumented Natural Organic Reduction (NOR composting).

The facility operates four integrated service lines sharing equipment and infrastructure. Revenue is diversified across private memorial services, community soil sales, and academic research partnerships.

Location: North Georgia — rural A-1 zoned agricultural land, serving the Atlanta metro and regional markets.

Regulatory home: GA EPD Class 2 Permit-by-Rule. O.C.G.A. 4-5 compliant.

Service Lines & Unit Economics

Line 1 — Marbled Memorial Stones

Cremains are pearled into structural aggregate via the Marble Method (a proprietary pan-granulation process using sodium silicate binder) and cast into hand-finished cement memorial pieces. The cremains are the rock inside the cement — not filler.

Product	Price	Blended COGS	Gross Margin
Garden stone, worry-stone set, candle holder, memorial bundle	$85–$260	~$47	~71%

Line 2 — Memorial Soil (Private NOR)

Companion animals (under 40 lbs) composted through commercial Jora JK400 vessels at PFRP temperatures (131–149°F). Finished soil returned in a cedar planter with starter plant.

Tier
Seedling
Bloom

Grove

Legacy

Line 3 — Community Service: Shelter Program

Zero-revenue municipal contracts with area shelters. Shelter animals composted in mass bays. Finished community soil sold at $35/bag (COGS ~$5–$7/bag). This line transforms a municipal liability into community revenue.

Metric
Shelter intake fee
Community soil retail price
COGS per bag
Gross margin (soil)
Estimated annual yield (500 animals)

Line 4 — Academic Research Partnerships

Instrumented composting data shared with university partners. Temperature, moisture, and carbon ratio data logged continuously and licensed to partner institutions.

Metric
Target partners
Revenue per partnership
COGS per partnership
Gross margin

Three-Year Financial Projections

Revenue
COGS
Gross Profit
Operating Expenses
Net Income

Year 1 is a validation year — bench-scale runs, permit registration, first customers through personal referral. The loss is small enough to carry on startup capital. Year 2 is the first profitable year. Year 3 operates at regional scale.

Break-even: ~4 stones + 4 NOR intakes + 15 shelter animals/month at current operating expenses (~$4,450/mo).

Startup Capital

Solid Path: $33,000–$40,000

Item
Jora JK400 × 2 units
CoolBot walk-in cold storage
Laboratory pan granulator
Mass composting bay
GA EPD permit + LLC formation
Consumables, supplies, packaging
Insurance + professional fees
Working capital

All four service lines operational. No dedicated vehicle — personal transport covers Phase 1–2 logistics.

Dream Path: $120,000–$130,000

Adds: polycarbonate greenhouse ($28K), Jora JK400 ×6 total ($5,800), skid steer ($22K), research workroom ($3,000), memorial forest, professional branding. Full-service facility with 7–15 year asset lives.

Proprietary Processes

The Marble Method: 500mm laboratory disc pelletizer with sodium silicate binder. Cremains are pan-granulated into dense, rounded aggregate pearls, then mixed into Portland cement Type I. The finished piece is structural cement with cremains-aggregate throughout. IP-protectable process — rare application of pharmaceutical-grade granulation equipment in the memorial industry.

Jora Standard NOR: Jora JK400 commercial composters ($940/unit). Factory-integrated 2.25" HDPE insulation. Dual-chamber design. Reaches 140°F in 48 hours. PFRP-compliant pathogen kill. 60–90 day cycle.

Competitive Position

Memorial composting occupies a distinct position in the aftercare market — not a replacement for cremation, home burial, or traditional services, but a nature-based alternative for families who want something that grows.

The competitive moat is regional and relational: shelter partnerships, university research validation, first-mover status in North Georgia, and the Marble Method's proprietary process. A commodity operator cannot replicate a boutique operation built on trust, care, and place.

Risk Factors

Risk	Mitigation
Regulatory change (GA EPD rules, zoning)	Pre-approval engagement with regulatory staff; contingency for facility relocation
Technical (Marble Method bench validation)	Phase 1 dedicated to 20–30 bench-scale runs before customer launch
Operator dependency	Process documentation, SOP standardization, cross-training plan for Year 2
Capacity constraints	Modular Jora expansion ($940/unit incremental); Dream path includes headroom
Reputational sensitivity	Written SOPs, documentation at every step, liability insurance

Research Foundation

29 verified research reports covering equipment specifications, composting science, engineering, market demand, regulatory compliance, and business structure. Financial model: 148 formulas across 10 sheets. Every major claim traceable to cited sources. All documentation available upon request.

Phase Plan

Phase	Scope	Timeline
0 — Research	Complete. 29 reports, financial model, equipment sourced.	Done (April 2026)
1 — Bench scale	Marble Method proof-of-concept. First instrumented NOR run.	Months 1–3
2 — Permits	GA EPD registration. LLC formation. Website.	Months 3–4
3 — Quiet launch	First paying customers. Personal referral only.	Months 4–6
4 — Shelter pilot	First municipal contract. Community soil sales	Months 6–8

	begin.	
5 — Public launch	Research partnerships live. Regional marketing.	Months 8–12