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SAMPLE · FICTIONAL SHOP · ILLUSTRATIVE DATA

KESSLER PRECISION MACHINING, LLC

SHOP SNAPSHOT · 24 MONTHS ENDED JULY 31, 2026

Books reconciled and closed through July 31, 2026

WHAT THE NUMBERS SAY

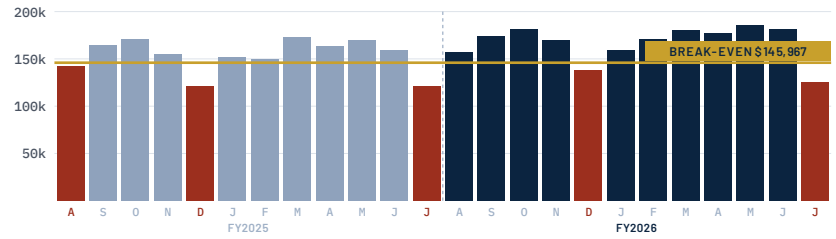
YOU BILLED $160,000 MORE THIS YEAR AND ENDED UP $132,200 FURTHER BEHIND.

Revenue grew 8.7%. Cash fell $47,200 and the line of credit rose $85,000. The shop financed the growth instead of being paid for it. Three things caused it, and all three are fixable.

REVENUE	GROSS MARGIN	NET MARGIN	CASH ON HAND
$2.00M	21.4%	3.2%	$71,000
▲ 8.7% vs last year	▼ 3.3 pts · shops run 25–35%	▼ 2.6 pts · average is 8%	▼ 0.46 months of payroll & bills

WHAT YOU HAVE TO BILL TO KEEP THE DOORS OPEN

Monthly revenue against today's break-even. Red months lost money.



Five of the last 24 months came in under break-even: every December and every July. That's $146,000 a month you have to clear before you earn a dollar.

YOUR SHOP RATE

What you charge vs. what your own books say an hour costs you.

$85 sits inside your cost floor, not above it. Where you land depends on how much of your paid floor time actually reaches a job, and nobody here tracks that. That question is worth answering before your next quote.

WHO ACTUALLY MAKES YOU MONEY

Your biggest customers by share of revenue, with the gross margin each one returns. Shop average is 21.4%.

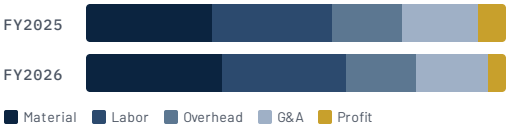
CUSTOMER	SHARE OF REVENUE	%	MARGIN
Wadsworth Hydraulics ▲		34.0%	+14.4%
Cleveland Fluid Systems		12.0%	+29.0%
Buckeye Conveyor Works		9.0%	+34.0%
Tuscarawas Valve		7.5%	+24.0%
Portage Automation		5.5%	+36.0%
Medina Machine Products		4.5%	+19.0%
Stark Fabricating		4.0%	-3.0%
Akron Pump & Seal		3.5%	+31.0%
Lake Erie Instrument		3.0%	+22.0%
Canton Gear Works		2.5%	-8.0%

▲ marks a customer above 20% of revenue: concentration risk.

Your biggest customer is your worst-paying major account. Wadsworth is 34% of the shop at 14.4% margin, up from 26% last year. You grew by selling more of your cheapest work. Three customers are below zero.

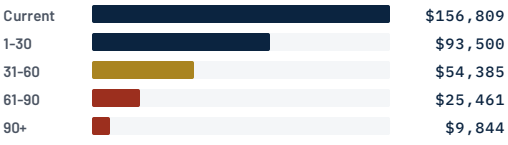
WHERE EVERY DOLLAR GOES

Cost structure as a share of revenue, this year against last.



WHO PAYS YOU LATE

$340,000 outstanding · DSO 62 days, up from 53.



Material took 2.5 more points of every dollar, about $50,000, and none of it reached your quotes. Wadsworth alone holds $132,178 of what you're owed.

WHAT FIXING THIS IS WORTH

Estimated annual value, from your own books and standard shop practice.

MARK UP MATERIAL	REPRICE 3 CUSTOMERS	EVERY $1 ON YOUR RATE	COLLECT ON YOUR TERMS
$29K–$64K	$8K–$37K	$16,700	$48,800
You pass it through at about 5%. Shops run 10–16% on $580,000 of material.	$138,000 of revenue returning negative $7,600. Break-even to shop average.	Across 16,680 direct hours. You're quoting $4–$16 under where you need to be.	Cash, not profit. Getting DSO back to last year's 53 days from today's 62.

The first two are margin you already earned and didn't keep: **$37,000 to $101,000 a year.** You cleared $64,700 in the last twelve months.

Sample document. Kessler Precision Machining is a fictional shop; every figure is illustrative. Built from the company's own QuickBooks reports, 24 months ended July 31, 2026. Owner pay normalized to a market salary. Chargeable hours shown as a range because the books don't track them. Opportunity values are estimates, not projections. Caliper Financial Group LLC provides financial analysis and reporting. It is not a CPA firm and does not provide accounting, tax, legal, or investment advice.

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