FY2027 customer segmentation and ABC review

All records

CAPSULEM8
CM8-281 · Customer Segmentation Analyser
August 9, 2026

CUSTOMERS ANALYSED
12
$3,884,000 revenue · 10 active

REVENUE CONCENTRATION
56.4%
top 3 of 12: Northgate Rail Sys, Delta Process Cont, Kestrel Instrument

LOSS-MAKING CUSTOMERS
2
combined loss of $29,330.00 after service cost

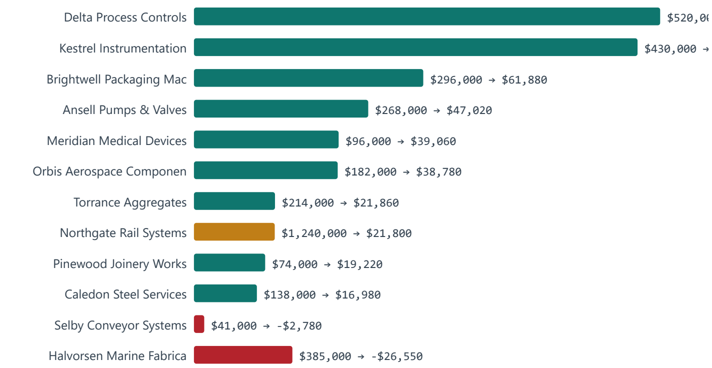
A-CLASS CUSTOMERS
4
66.3% of revenue · cutoff 70%

DORMANT REVENUE AT RISK
$223,000
2 customers with no order in 180 days

AVERAGE DAYS TO PAY
41 days
weighted by revenue · terms 30 days · 8 over terms

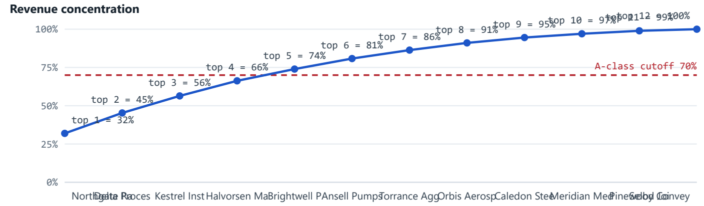
12 of 12 record(s) included. All records. Amounts in USD.

Net contribution — the twelve largest customers



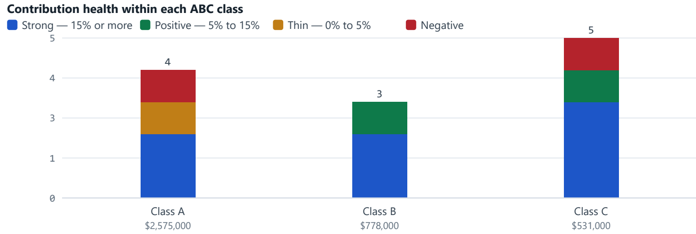
Each bar is gross profit less the estimated cost of serving that customer for a year. Red bars are customers that cost more to serve than they earn. Bar length shows size only — read the figure beside it for the sign. If this order looks nothing like your revenue order, the tool has done its job. Each bar is gross profit less the estimated cost of serving that customer for a year. Red bars are customers that cost more to serve than they earn. Bar length shows size only — read the figure beside it for the sign. If this order looks nothing like your revenue order, the tool has done its job.

Revenue concentration



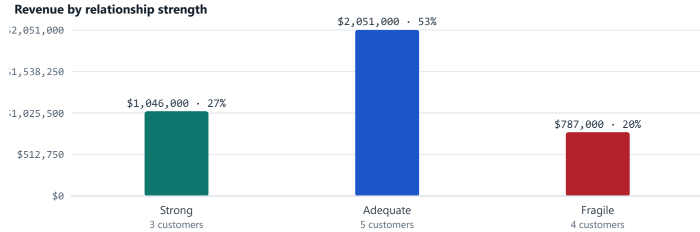
The curve climbs from the largest customer to the smallest. A steep start means the business depends on very few accounts: if the first two or three points are already near the dashed A-class cutoff, that is your concentration risk drawn to scale. A gentle, even climb is a broad book. The curve climbs from the largest customer to the smallest. A steep start means the business depends on very few accounts: if the first two or three points are already near the dashed A-class cutoff, that is your concentration risk drawn to scale. A gentle, even climb is a broad book.

Contribution health within each ABC class



Class is set by revenue rank; the colours are set by what each customer actually contributes. A tall red or amber block inside class A is the finding that matters — the accounts everyone protects are the ones earning least. Class is set by revenue rank; the colours are set by what each customer actually contributes. A tall red or amber block inside class A is the finding that matters — the accounts everyone protects are the ones earning least.

Revenue by relationship strength



Revenue sitting behind fragile, single-contact relationships is revenue one resignation away from a competitor. Compare the fragile bar with the concentration curve: large and fragile together is the combination that ends businesses. Revenue sitting behind fragile, single-contact relationships is revenue one resignation away from a competitor. Compare the fragile bar with the concentration curve: large and fragile together is the combination that ends businesses.

Customer ranking

CUSTOMER	SEGMENT	REVENUE	SHARE %	CUM %	ABC	MARGIN %	SERVICE COST	NET CONTRIBUTION	CONTRIB %	ORDERS	AOV	DAYS TO PAY	RELATIONSHIP	LAST OR
Northgate Rail Systems	Rail infrastructure	$1,240,000.00	31.9%	31.9%	A	14.5%	$158,000.00	$21,800.00	1.8%	96	$12,916.67	52	Adequate	2026-07-31
Delta Process Controls	Process automation	$520,000.00	13.4%	45.3%	A	31.5%	$38,000.00	$125,800.00	24.2%	44	$11,818.18	31	Strong	2026-08-03
Kestrel Instrumentation	Test and measurement	$430,000.00	11.1%	56.4%	A	34.0%	$26,500.00	$119,700.00	27.8%	52	$8,269.23	28	Strong	2026-07-27
Halvorsen Marine Fabrication	Marine	$385,000.00	9.9%	66.3%	A	17.0%	$92,000.00	−$26,550.00	-6.9%	61	$6,311.48	44	Adequate	2026-07-19
Brightwell Packaging Machinery	Packaging equipment	$296,000.00	7.6%	73.9%	B	28.0%	$21,000.00	$61,880.00	20.9%	33	$8,969.70	35	Fragile	2026-07-06
Ansell Pumps & Valves	Fluid handling	$268,000.00	6.9%	80.8%	B	26.5%	$24,000.00	$47,020.00	17.5%	19	$14,105.26	30	Fragile	2026-07-13
Torrance Aggregates	Quarrying and minerals	$214,000.00	5.5%	86.3%	B	24.0%	$29,500.00	$21,860.00	10.2%	27	$7,925.93	68	Adequate	2026-06-22
Orbis Aerospace Components	Aerospace	$182,000.00	4.7%	91.0%	C	29.0%	$14,000.00	$38,780.00	21.3%	6	$30,333.33	33	Fragile	2025-10-12
Caledon Steel Services	Steel stockholding	$138,000.00	3.6%	94.6%	C	21.0%	$12,000.00	$16,980.00	12.3%	22	$6,272.73	38	Adequate	2026-06-08
Meridian Medical Devices	Medical devices	$96,000.00	2.5%	97.0%	C	48.5%	$7,500.00	$39,060.00	40.7%	14	$6,857.14	24	Strong	2026-07-29
Pinewood Joinery Works	Joinery and fit-out	$74,000.00	1.9%	98.9%	C	33.0%	$5,200.00	$19,220.00	26.0%	11	$6,727.27	27	Adequate	2026-06-30
Selby Conveyor Systems	Materials handling	$41,000.00	1.1%	100.0%	C	22.0%	$11,800.00	−$2,780.00	-6.8%	3	$13,666.67	41	Fragile	2025-06-07
12 customers		$3,884,000.00	100.0%			23.7%	$439,500.00	$482,770.00	12.4%	388	$10,010.31	41		

Action list

CUSTOMER	ISSUE	REVENUE	NET CONTRIBUTION	SUGGESTED ACTION
Halvorsen Marine Fabrication	Loss-making — service cost exceeds gross profit	$385,000.00	−$26,550.00	Reprice or re-scope the service
Selby Conveyor Systems	Loss-making — service cost exceeds gross profit	$41,000.00	−$2,780.00	Reprice or re-scope the service
Brightwell Packaging Machinery	Class B account held by a single contact	$296,000.00	$61,880.00	Broaden the relationship
Ansell Pumps & Valves	Class B account held by a single contact	$268,000.00	$47,020.00	Broaden the relationship
Orbis Aerospace Components	No order for 301 days	$182,000.00	$38,780.00	Re-engage
Selby Conveyor Systems	No order for 428 days	$41,000.00	−$2,780.00	Re-engage
Northgate Rail Systems	Pays in 52 days against 30-day terms	$1,240,000.00	$21,800.00	Review payment terms
Torrance Aggregates	Pays in 68 days against 30-day terms	$214,000.00	$21,860.00	Review payment terms

Customer register

ANALYSIS	CUSTOMER	SEGMENT	REVENUE	MARGIN %	ORDERS	DAYS TO PAY	SERVICE COST	RELATIONSHIP	GROWTH	FIRST ORDER	LAST ORDER	STATUS	GROSS PROFIT	NE
FY2027 customer review	Northgate Rail Systems	Rail infrastructure	$1,240,000.00	14.5	96.0	52.0	$158,000.00	Adequate	Medium	2018-09-30	2026-07-31	Active	$179,800.00	
FY2027 customer review	Delta Process Controls	Process automation	$520,000.00	31.5	44.0	31.0	$38,000.00	Strong	Medium	2020-07-21	2026-08-03	Active	$163,800.00	
FY2027 customer review	Kestrel Instrumentation	Test and measurement	$430,000.00	34.0	52.0	28.0	$26,500.00	Strong	High	2023-03-18	2026-07-27	Active	$146,200.00	
FY2027 customer review	Halvorsen Marine Fabrication	Marine	$385,000.00	17.0	61.0	44.0	$92,000.00	Adequate	Low	2022-04-12	2026-07-19	Active	$65,450.00	
FY2027 customer review	Brightwell Packaging Machinery	Packaging equipment	$296,000.00	28.0	33.0	35.0	$21,000.00	Fragile	Medium	2023-12-03	2026-07-06	Active	$82,880.00	
FY2027 customer review	Ansell Pumps & Valves	Fluid handling	$268,000.00	26.5	19.0	30.0	$24,000.00	Fragile	Medium	2021-10-24	2026-07-13	Active	$71,020.00	
FY2027 customer review	Torrance Aggregates	Quarrying and minerals	$214,000.00	24.0	27.0	68.0	$29,500.00	Adequate	Low	2024-05-01	2026-06-22	Active	$51,360.00	
FY2027 customer review	Orbis Aerospace Components	Aerospace	$182,000.00	29.0	6.0	33.0	$14,000.00	Fragile	Medium	2019-08-06	2025-10-12	Dormant	$52,780.00	
FY2027 customer review	Caledon Steel Services	Steel stockholding	$138,000.00	21.0	22.0	38.0	$12,000.00	Adequate	Low	2022-09-19	2026-06-08	Active	$28,980.00	
FY2027 customer review	Meridian Medical Devices	Medical devices	$96,000.00	48.5	14.0	24.0	$7,500.00	Strong	High	2025-10-03	2026-07-29	Active	$46,560.00	
FY2027 customer review	Pinewood Joinery Works	Joinery and fit-out	$74,000.00	33.0	11.0	27.0	$5,200.00	Adequate	Medium	2024-11-07	2026-06-30	Active	$24,420.00	
FY2027 customer review	Selby Conveyor Systems	Materials handling	$41,000.00	22.0	3.0	41.0	$11,800.00	Fragile	Low	2021-03-28	2025-06-07	Lapsed	$9,020.00	

Notes

Sample review — figures are illustrative and every customer must be replaced with your own before this is relied on or circulated. Service costs here are estimates built from the same activity list for each account: sales visits, expediting, special packaging and labelling, rework and returns, technical support, dedicated stock and credit control.

The service cost is an estimate unless you actually time-track it, and it drives the whole contribution picture — a customer moves from best to worst on that one figure. Estimate it the same way for every customer, from the same list of activities, and treat the ranking as a comparison rather than a set of true costs: being consistently approximate is far more useful here than being precisely wrong about two accounts and silent about the rest. Revenue, margin and payment figures come from your own records and are only as good as those records. This is a management analysis aid, not accounting, tax, credit or legal advice, and nothing here is a recommendation to end a customer relationship.