

THE FINDINGS AT A GLANCE

Practical findings. At a scale you recognize.

Three fictional parts businesses with annual parts sales from \$3M to \$12M. Each example examines a specific subset of sales. GM\$ means sales less the cost of the parts. These are constructed scenarios, not client results or typical returns.

SPECIALTY PRICING

Specialty parts. Commodity pricing.

\$108,000

Potential annual GM\$ improvement
\$12,000,000 annual parts sales

Check whether specialty items are assigned to the right existing price group. Protect current agreements and validate alternatives.

KIT PRICING

The kit changed. The price didn't.

\$48,600

Potential annual GM\$ improvement
\$6,000,000 annual parts sales

Match what is supplied with what is priced. Keep agreed bundles and warranty terms intact.

DUPLICATE ITEMS

Same part. Different codes. Different prices.

\$18,720

Potential annual GM\$ improvement
\$3,000,000 annual parts sales

Verify the exact part and selling terms before aligning prices across duplicate item codes.

Assumptions: Full price-gap closure with unchanged annual volume, unit cost and mix, before implementation expenses. GM\$ improvement is not net profit. The businesses are independent; do not add their opportunities together.

Inspect the evidence: linelift.ca/example/

36 constructed annual sales groups, exclusions, branch filters and adjustable assumptions. The source groups illustrate the review; they do not reproduce each company's entire revenue.

01 / SPECIALTY PRICING

Specialty parts. Commodity pricing.

POTENTIAL ANNUAL GM\$ IMPROVEMENT

\$108,000

Company parts sales: \$12,000,000
Affected sales: \$2,700,000

A \$12M parts distributor has specialty products sitting in its general-product pricing group. The business already has an approved specialty schedule, but these items never received the correct classification.

Basis: 4% on \$2.7M of selected sales; unchanged volume and cost. Review period: October 2025 to September 2026.

Group / branch	Item code	Units	Price / unit	Reference / unit	Annual gap
SP-101 / North	CPL-S	1,500	\$500	\$520	\$30,000
SP-102 / Central	MAN-S	600	\$800	\$832	\$19,200
SP-103 / South	SNS-S	1,200	\$400	\$416	\$19,200
SP-104 / North	SEA-S	900	\$300	\$312	\$10,800
SP-105 / Central	GEA-S	600	\$700	\$728	\$16,800
SP-106 / South	CPL-S	600	\$500	\$520	\$12,000

Keep valid differences out of the estimate

SP-107 and SP-109 retain their agreed prices. SP-108 has a readily substituted version. SP-110 lacks classification evidence. SP-111 and SP-112 already use the specialty schedule.

Test the sales-volume assumption

At full correction and 95% retained units, additional annual GM\$ is \$62,100. At 75% retention, GM\$ falls by \$121,500. Break-even retention is 88.2%. These are scenarios, not demand predictions.

Next action: Confirm the specification, alternatives and applicable price band. Correct the item assignments, pilot a small product family and check customer response before wider changes.

Evidence: Sales lines, product specifications, approved price bands and customer terms. Source: fictional-pricing-lines.csv. All reference schedules and records are fictional.

02 / KIT PRICING

The kit changed. The price didn't.

POTENTIAL ANNUAL GM\$ IMPROVEMENT

\$48,600

Company parts sales: \$6,000,000
Affected sales: \$648,000

A \$6M parts business supplies repair kits with additional fittings, seals and adapters. Those parts are recorded in the kit cost, while some quotes still use the price of the original configuration.

Basis: 720 kits x \$67.50 average gap; component costs already included. Review period: October 2025 to September 2026.

Group / branch	Item code	Units	Price / unit	Reference / unit	Annual gap
KT-201 / North	KIT-A	120	\$600	\$660	\$7,200
KT-202 / Central	KIT-B	120	\$1,000	\$1,075	\$9,000
KT-203 / South	KIT-C	120	\$800	\$850	\$6,000
KT-204 / North	KIT-D	120	\$1,200	\$1,285	\$10,200
KT-205 / Central	KIT-E	120	\$900	\$965	\$7,800
KT-206 / South	KIT-F	120	\$900	\$970	\$8,400

Keep valid differences out of the estimate

KT-207 has an approved all-in bundle. KT-208 is warranty-related; KT-210 includes a customer-supplied component. KT-209 lacks configuration evidence. KT-211 and KT-212 are correctly priced.

Test the sales-volume assumption

At full correction and 95% retained units, additional annual GM\$ is \$38,070. At 75% retention, GM\$ falls by \$4,050. Break-even retention is 76.9%. These are scenarios, not demand predictions.

Next action: Match the current bill of materials with the quote template and agreed package terms. Update future quotes, confirm configuration changes and check the next orders.

Evidence: Kit sales, bills of materials, component charges, actual kit costs and package agreements. Source: fictional-kits-lines.csv. All reference schedules and records are fictional.

03 / DUPLICATE ITEMS

Same part. Different codes. Different prices.

POTENTIAL ANNUAL GM\$ IMPROVEMENT

\$18,720

Company parts sales: \$3,000,000
Affected sales: \$374,400

A \$3M parts distributor has several item codes for the same bearing after years of branch imports and catalogue changes. Some codes carry old prices even though the part and customer terms match.

Basis: 1,560 units x \$12 average gap; unchanged volume and cost. Review period: October 2025 to September 2026.

Group / branch	Item code	Units	Price / unit	Reference / unit	Annual gap
DP-301 / North	BRG-A12	260	\$238	\$252	\$3,640
DP-302 / Central	6208-OLD	260	\$240	\$252	\$3,120
DP-303 / South	BRG-008	260	\$244	\$252	\$2,080
DP-304 / North	IMP-6208	260	\$246	\$252	\$1,560
DP-305 / Central	BEAR-62	260	\$236	\$252	\$4,160
DP-306 / South	BX-6208	260	\$236	\$252	\$4,160

Keep valid differences out of the estimate

DP-307 has an approved contract price. DP-308 is a ten-pack; DP-309 is aftermarket. DP-310 lacks a verified part match. DP-311 and DP-312 already carry the approved price.

Test the sales-volume assumption

At full correction and 95% retained units, additional annual GM\$ is \$12,168. At 75% retention, GM\$ falls by \$14,040. Break-even retention is 85.7%. These are scenarios, not demand predictions.

Next action: Verify manufacturer numbers, fitment, units and commercial terms. Link equivalent item records to the approved price and pilot the correction before retiring duplicate codes.

Evidence: Manufacturer cross-references, item records, units of measure, condition, sales and customer terms. Source: fictional-duplicates-lines.csv. All reference schedules and records are fictional.