THE 80/20 INSTITUTE

Larkspur Precision

Portfolio Book

Prepared with PGOS

The period on this page. PGOS, from the company file.

The 80/20 Institute

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How to read this book

Sample company. These aren't your numbers.

Portfolio. 4 companies are in the roll-up. Each saved bridge is counted once. A blank stays unknown. Plan $10.7M. Actual $6.2M. The total is the sum of the approved companies. It is not written back onto a company bridge. Jan 15–Dec 15, 2025. Quads come from the invoice file. The profit and loss statement is the sum of those invoices.

A blank stays off. Nothing here posts.

See each business unit and product line by profit and growth. Cut the book on the 80/20. Make an invest, fix or exit call. Allocate capital against the Profit Bridge. Roll up each company's saved bridge once. A blank stays unknown. The portfolio does not invent a dollar.

Larkspur Precision. Trailing revenue $12.0M. People: 60.

The portfolio does not invent a dollar. A plan, a call, and a roll-up are readings.

How a holding company runs the book: Count each company once; Cut the units on the 80/20; See profit and growth together; Make the call; Put capital on work that already posted; Sign the reading.

One bridge per company, one page for the group. Each company keeps its own bridge. The group page adds those bridges. It does not invent a new dollar.

Same measures across different companies. Use the same few measures in every company. A special metric for one plant makes the roll-up a story.

Where the next dollar goes across companies. Name which company gets the next dollar and why. Spreading it evenly is not a decision.

What each company reports up, and when. Write the day and the page each company owes. A late pack is a management fact, not a formatting problem.

Business units and the 80/20 cut

7 business units. The Core is 4 units and holds 90.2% of known profit.

A unit with unknown profit is Unknown, not Tail. The cut does not make a call.

Units

Unit	Cut	Trailing profit	Growth	Owner
Repeat Parts Cell	Core	$8,000,000.00	3.0%	Lila Hart
Compact Parts Cell	Core	$4,000,000.00	-6.0%	Lila Hart
Aftermarket Parts	Core	$3,200,000.00	5.0%	Chris Adel
Component Cells	Core	$2,800,000.00	1.0%	Chris Adel
Field Service Crews	Middle	$1,400,000.00	2.0%	Noor Blake
Custom One-off Shop	Tail	$560,000.00	-15.0%	Noor Blake
Parts Counter	Unknown	Unknown	Unknown	Wes Pinto

Fourteen months of profit

Trailing profit uses the latest twelve months. A missing month stays unknown and is not stored as zero.

Company profit by month

Month	Profit	Revenue
2025-09	$1,664,425.82	$10,046,202.93
2025-10	$1,812,047.23	$11,332,872.49
2025-11	$1,833,399.15	$11,339,865.34
2025-12	$1,809,182.06	$11,166,475.13
2026-01	$1,745,884.93	$10,859,161.67
2026-02	$1,660,468.16	$10,500,269.32
2026-03	$1,575,819.13	$10,185,963.01
2026-04	$1,514,619.43	$10,000,460.85
2026-05	$1,493,267.52	$9,993,468.00
2026-06	$1,517,484.61	$10,166,858.19
2026-07	$1,580,781.73	$10,474,171.67
2026-08	$1,666,198.50	$10,833,064.00
2026-09	$1,750,847.55	$11,147,370.32
2026-10	$1,812,047.23	$11,332,872.50

Product lines

17 product lines. A line with no unit is flagged. Nothing on this list is posted.

Lines

Line	Unit	Cut	Trailing profit	Growth
Repeat machined parts	Repeat Parts Cell	Core	$3,999,999.99	3.0%
Fixture packages	Repeat Parts Cell	Core	$2,559,999.99	3.0%
Factory acceptance tests	Repeat Parts Cell	Tail	$1,440,000.02	3.0%
Compact housings	Compact Parts Cell	Core	$2,400,000.01	-6.0%
Compact spare modules	Compact Parts Cell	Core	$1,000,000.00	-6.0%
Compact documentation sets	Compact Parts Cell	Middle	$599,999.99	-6.0%
Wear parts	Aftermarket Parts	Core	$1,535,999.99	5.0%
Seal kits	Aftermarket Parts	Core	$1,024,000.00	5.0%
Recommended spares	Aftermarket Parts	Core	$640,000.01	5.0%
Machined components	Component Cells	Core	$1,959,999.99	1.0%
Welded subassemblies	Component Cells	Core	$840,000.01	1.0%
Commissioning visits	Field Service Crews	Core	$770,000.00	2.0%
Warranty labor	Field Service Crews	Core	$630,000.00	2.0%
Custom one-off parts	Custom One-off Shop	Core	$403,199.98	-15.0%

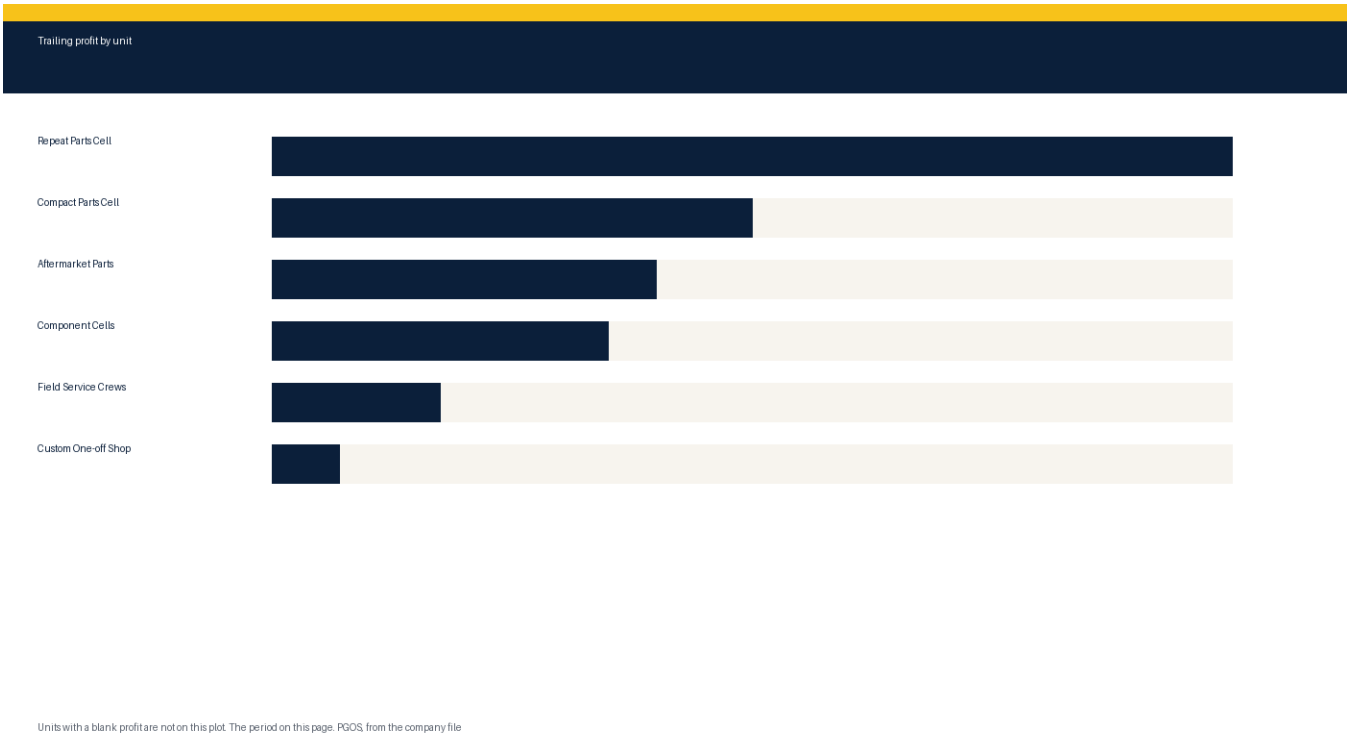
Line	Unit	Cut	Trailing profit	Growth
Engineering changes	Custom One-off Shop	Core	$156,800.02	-15.0%
Counter will-call	Parts Counter	Unknown	Unknown	Unknown
Loose components with no cell	No unit	No unit	$27,000.00	1.0%

Profit and growth

Axes are trailing profit and trailing growth. A blank stays off the plot.

Unknown, not plotted: Parts Counter.

A loss stays off. A known zero stays on. Nothing here posts.



Units with a blank profit are not on this plot. The period on this page. PGOS, from the company file

Profit and growth

Unit	Cut	Trailing profit	Growth
Repeat Parts Cell	Core	$8,000,000.00	3.0%
Compact Parts Cell	Core	$4,000,000.00	-6.0%
Aftermarket Parts	Core	$3,200,000.00	5.0%
Component Cells	Core	$2,800,000.00	1.0%
Field Service Crews	Middle	$1,400,000.00	2.0%
Custom One-off Shop	Tail	$560,000.00	-15.0%

Trailing profit

Unit	Profit
Repeat Parts Cell	$8.0M
Compact Parts Cell	$4.0M
Aftermarket Parts	$3.2M
Component Cells	$2.8M
Field Service Crews	$1.4M
Custom One-off Shop	$560.0K

A shrinking Core

A Core unit with negative growth is flagged Core, shrinking. The flag opens Calls. It does not make the call.

- Compact Parts Cell: growth -6.0%.

Invest, fix, and exit

3 calls are open. 1 exits are recorded.

An exit does not remove the unit and does not post a dollar.

Exit detail is included for this reader.

Calls

Call	Unit	Text	Owner	Date	Status	Reason
invest	Repeat Parts Cell	Add a shift on the repeat parts cell.	Lila Hart	2027-04-15	Open	The repeat machined parts hold the profit.
fix	Compact Parts Cell	The compact line is Core and it is shrinking.	Lila Hart	2027-02-20	Open	A shrinking Core is a fix, not an invest.
exit	Custom One-off Shop	Stop feeding the custom one-off shop.	Noor Blake	2026-01-20	Overdue	The custom shop is not a Core plant.

Calls and the Critical Few

Portfolio reads objectives and charters. It does not write them.

- Repeat Parts Cell: linked to Reprice the three deepest discounts.
- Compact Parts Cell: not tied to a Critical Few objective.
- Custom One-off Shop: not tied to a Critical Few objective.

Capital allocation

Planned capital is $901.2K

A plan never posts. A measured reading is a tagged copy of a dollar another module already posted.

2 units have no allocation.

Allocations

Unit	Plan	Reading	Source line	Reading
Repeat Parts Cell	$27,353.70	$27.4K	Procurement	On track
Compact Parts Cell	$19,200.00	$14.7K	Lean Operations	On track
Aftermarket Parts	$3,066.51	$1.9K	Talent	On track
Component Cells	$1,295.19	$1.1K	Safety	On track
Field Service Crews	$850,332.36	$843.6K	M&A	On track

What the other modules already posted

Each posted line is shown on its own. A beat is not netted against a miss.

These dollars were posted by the modules that own them.

A loss stays off. A known zero stays on. Nothing here posts.

Posted lines

Module	Plan	Actual	Reading
Pricing	$122.7K	Unknown	Not started
Simplify	$195.4K	Unknown	Not started
Cost Reduction	$69.9K	Unknown	Not started
Strategy Planning	$286.0K	$234.0K	On track
Strategy Execution	$295.3K	$198.0K	On track
Procurement	$91.2K	$91.2K	On track
Sales	$117.8K	Unknown	Not started
Marketing	$117.2K	Unknown	Not started
Lean Operations	$96.0K	$73.7K	On track
Talent	$25.6K	$16.1K	On track
Safety	$13.0K	$11.2K	On track
M&A	$4.3M	$4.2M	On track

Posted actual

Module	Actual
M&A	$4.2M
Strategy Planning	$234.0K
Strategy Execution	$198.0K
Procurement	$91.2K
Lean Operations	$73.7K
Talent	$16.1K
Safety	$11.2K

Company roll-up

4 companies are in the roll-up. Each saved bridge is counted once. A blank stays unknown.

The total is the sum of the approved companies. It is not written back onto a company bridge.

Plan $10.7M. Actual $6.2M.

A draft stays off. A known zero stays on. Nothing here posts.

Companies

Company	Plan	Actual	In the roll-up	Reading
Larkspur Precision	$4.9M	$2.5M	Included once	Off track
Ironbark Skid Co	$3.3M	$3.0M	Included once	On track
Lowelm Aftermarket	$1.5M	$610.0K	Included once	Off track
Tanager Components	$980.0K	Unknown	Included once	Watch
Cinder Jig Shop	$410.0K	$200.0K	Draft	Watch

Company actual

Company	Actual
Ironbark Skid Co	$3.0M
Larkspur Precision	$2.5M
Lowelm Aftermarket	$610.0K

Open issues and the weekly reading

Fund the repeat machined parts. The custom shop is not a Core cell.

Signing the reading adds no dollar.

Next review 2026-11-19.

- 2 Core units have no call.
- 2 units have no allocation.
- 1 approved company has an unknown actual.