

REVMAST / PRICING INTELLIGENCE

AI Margin X-Ray

Synthetic Demo SaaS

Prepared 2026-10-30 | Scenario-specific management analysis

Executive snapshot

Monthly revenue (MRR proxy)	\$52,834.30
AI / API variable cost	\$10,864.26
Other customer-variable cost	\$2,695.68
AI-adjusted gross margin	74.33%
Loss-making customer accounts	3
Customer accounts below 50% GM	4

Finding

The analyzed period includes 75 customer accounts. 3 have negative contribution margin. The heaviest 5% of customers account for 38.87% of attributed AI costs.

Data confidence

Period alignment: verified. Provider-billed cost share: 0.0%. Fallback cost estimates: \$10,864.26.

Rate-card costs must be reconciled with provider invoices before making customer-facing pricing decisions.

Pricing Lab | Two policy alternatives

Plans: All plans | Credit cap: 70% of baseline | Overage multiplier: 1.00x | Above-cap usage reduction: 20%

39 affected customers. Both alternatives use the same current revenue and cost baseline.

Scenario A | Hard usage cap

Above-cap usage is blocked; existing subscription revenue is assumed unchanged for comparison.

Monthly AI cost avoided (modeled)	\$5,010.64
Monthly revenue (assumed unchanged)	\$52,834.30
AI costs after cap	\$5,853.62
Gross margin	83.82%

Scenario B | Metered overage

Above-cap usage is billed, after applying the modeled reduction to both consumption and billable overages.

Monthly overage revenue (modeled)	\$4,288.53
Monthly AI cost avoided (modeled)	\$1,002.13
Monthly revenue including overages	\$57,122.83
AI costs after usage response	\$9,862.13
Gross margin	78.02%
Gross-profit change vs. baseline	\$5,290.66

Decision context: These are separate policies evaluated against the same baseline, not cumulative benefits. Actual collections, churn, retention and price sensitivity are not forecast.

Lowest-margin customer accounts

Customer	Plan	Revenue	AI cost	GM
Lucid Systems	Scale	\$1,499.00	\$1,896.39	-31.6%
Kinetic Works	Starter	\$269.10	\$326.29	-28.7%
Harbor Analytics	Growth	\$629.10	\$733.98	-22.3%
Summit Cloud	Scale	\$1,499.00	\$869.08	37.1%
Pulse Systems	Growth	\$768.90	\$345.23	50.6%
Orbit Works	Scale	\$1,648.90	\$723.93	50.9%
Mosaic Flow	Growth	\$699.00	\$313.11	51.1%

Recommended next decision

Verify cost inputs; review the loss-making accounts and affected cohorts; then test retention and usage-response assumptions before changing production pricing.

Methodology & limitations

RevMast matches period-aligned MRR proxy revenue with customer-attributed AI/API and provided other variable costs. Rate-card estimation is a fallback. Scenario outputs are historical replays using averaged cost per credit—not request-level marginal-cost forecasts, accounting opinions, or guarantees.