

DEALERSHIP GROSS-EXPENSE GUIDELINES

DATE _____

NEW VEHICLE	USED VEHICLE	PARTS	SERVICE	BODY SHOP
GROSS \$1,300-\$1,700	\$1,800		# Empl Admin Serv	
\$	\$		Hrs/ Paid RO 1.7	
NEW-USED RATIO 1-1.3		# Empl Parts	RO/TECH/DAY 4.5	# Empl Admin Body
		Parts-Labor 80% %	Mech 100 % EFFICIEN.	Body 120 % EFFICIEN
GROSS. \$	GROSS \$	GROSS \$	GROSS \$	GROSS \$
Department Gross as a % of Total Gross				OTHER INCOME 7%/ 9%
22 % / 24 % + other inc	30 % / 31 %	13 % / 14 %	20 % / 22 %	7 % / 0 % BODY ONLY
GROSS				
F&I INCOME NET PNVR	F&I INCOME NET PUVR	Parts Gross 32 %	Labor Gross 72 %	Labor Gross 70 %
\$410 55% \$ %	\$410 55% \$ %	%	# TECH. %	# TECH. %
			LABOR RATE \$	LABOR RATE \$
SC INCOME PNVR	SC INCOME PUVR		AVAIL LABOR \$	AVAIL LABOR \$
\$240 38% \$ %	\$240 38% \$ %		ACTUAL LABOR \$	ACTUAL LABOR \$
	WHLS/CTR SLS/RETAIL	\$300 \$	PRODUCTIVITY %	PRODUCTIVITY %
	REPAIR SALES/ RETAIL	\$450 \$	\$525 \$	
	WARR. SALES/ NEW	\$600 \$	\$400 \$	
	INTERNAL SLS/ RETAIL	\$90 \$	\$175 \$	
	WARR. SALES/ CLAIM	\$120 \$	\$85 \$	
10 New & Used Retail Units Per Salesperson		\$44,000 Sales/Employ	Tech-Admin Ratio	Tech-Admin Ratio
5 Salespersons/MGR # SLS ___ # MGR ___		\$	2 - 1 -	2 - 1 -
EXPENSES % GROSS				
Compensation-Sales 20%	Compensation-Sales 20%	Compensation 26%	Compensation 33%	Compensation 28%
Comp.-Sales Mgr 12%	Comp.-Sales Mgr 12%		TECH TO SW: 4 TO 1	
Comp-F & I 19% F-I-SC	Comp-F & I 19% F-I-SC			
Gross Advertis-Promo 11%	Gross Advertis-Promo 11%	Adver-Promo-Train 2%	Adver-Promo-Train 3%	Adver-Promo-Train 3%
Policy Expense 1%	Policy Expense 2%	Policy Expense 1%	Policy Expense 3%	Policy Expense 2%
Demo-Loaner Exp 2%	Demo-Loaner Exp 2%	Demo-Vehicle Exp 2%	Demo-Loaner Exp 2%	Demo-Loaner Exp 2%
Other Salaries 3%	Other Salaries 4%	Tools-Supplies-Frt 3%	Tools-Supplies-Frt 4%	Tools-Supplies-Frt 5%
Net Floor Plan Interest 0 % DOMESTIC %	FLOOR PLAN INTEREST \$100 Per VEHICLE \$	Inventory Control 2%	Equip-Vehicle Maint 2%	Equip-Vehicle Maint 2%
3 % IMPORT \$ /R	5 % GROSS %			
Inventory Levels 60 Days Supply	Inventory Levels 50 Days Supply	Inventory Level 90 Days Supply	Time Off-Comp 3%	Time Off-Comp. 3%
NO 180 DAY UNITS	NO 120 DAY UNITS	2 % 12 MTH PARTS		
FORD-CHRY DEPART. NET % DEPART. GROSS		GM-IMPORT NET % DEPARTMENT GROSS		
G/I Net-Net- 10 %	Net-Net- 20 %	Net-Net- 20 %	Net-Net- 15 %	Net-Net- 20 %
F/C Dept Net-40 %	Dept Net- 50 %	Dept Net-60 %	Dept Net-50 %	Dept Net-55 %
FIXED EXPENSE-% OF TOTAL GROSS 30 %		SERVICE ABSORP. % Ford & Chry 80 %		GM-IMP 55 %
Rent Factor \$ 675 PNVS or % Gross 9 %		Admin Salaries % of Total Gross 3.5 %		
Net Cash % AVG MTH Expense 125 %		Utilities % of Total Gross 1.1 %		
Personnel Expense % Gross 44 %		Data Processing % of Total Gross 1.9 %		
Return on Investment 30 %		Insurance Exp. % of Total Gross 2.5 %		
Total Expenses % Total Grc 84%		Employee Benefit % of Total Gross 2.6 %		
Net Profit % Gross Profit 16%		Telephone % of Total Gross 0.9 %		
Net Profit % Total Sales 2.6%		Outside Serv-Fees % of Total Gross 1.0 %		