

The month, and how it compares

Prepared on the income-tax basis. Every figure below comes from the closed books — the same ledger the return will be built from, not a separate management set that can quietly disagree with it.

ILLUSTRATIVE SAMPLE · NOT A CLIENT FILE

UNITS DELIVERED	REVENUE	GROSS MARGIN	GROSS PER UNIT	OPERATING EXPENSE	NET INCOME
31 vs 27 last month	\$985,760	27.0% peer set 21.4%	\$4,340 peer set \$3,950	20.6% peer set 19.8%	\$62,770 6.4% of revenue

WHERE YOU SIT

Against the peer set



Gross is ahead; overhead is the thing to watch. You are earning 5.6 points more gross margin than the peer set and \$390 more on every unit, and then giving back 0.8 points of it in operating expense. The two largest movers were floor-plan interest and advertising. That is a fixable gap and it is worth more than chasing another unit.

In a live engagement the peer figures carry their source and the date we pulled them. In this sample they are illustrative. A benchmark without a source is a number you cannot check and a competitor can dispute.

STATEMENT

Revenues and expenses

	AMOUNT	% REV
REVENUE		
Motorcycle and unit sales	742,180	75.3%
Parts and accessories	118,430	12.0%
Service labor	96,250	9.8%
Documentation, tag and title fees	28,900	2.9%
Total revenue	985,760	100.0%
COST OF SALES		
Unit cost of sales	598,410	60.7%
Parts cost	71,060	7.2%
Service labor and subcontract	41,380	4.2%
Freight-in on units sold	9,240	0.9%
Total cost of sales	720,090	73.0%
Gross profit	265,670	27.0%
OPERATING EXPENSES		
Rent and occupancy	41,250	4.2%
Wages and payroll taxes	96,740	9.8%
Advertising and floor promotion	18,300	1.9%
Insurance	11,920	1.2%
Professional fees	4,100	0.4%
Utilities and telephone	6,480	0.7%
Merchant and floor-plan interest	14,870	1.5%
Other operating	9,240	0.9%
Total operating expenses	202,900	20.6%
Net income	62,770	6.4%

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