

# POWERSPORTS INDUSTRY TRENDS

## COMPANY ANALYSIS (Net % of AI)\*

Description	Average of All Dealers		20% Most Profitable Dealers Averaged*		20% Least Profitable Dealers Averaged*		Your Dealership	
<b>CURRENT UNIT INVENTORY</b>								
Total New Unit Inventory	\$14,809,637		\$15,103,043		\$16,575,827		\$ _____	
Total Used Unit Inventory	\$1,161,904		\$902,638		\$1,822,585		\$ _____	
<b>Total Inventory</b>	<b>\$15,984,766</b>		<b>\$16,005,958</b>		<b>\$18,461,531</b>		<b>\$ _____</b>	
<b>YTD TURNOVER   RETURN ON AVG INV</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>	<b>T.O.</b>	<b>ROAI</b>
New Unit Inventory	0.3	3.9%	0.3	5.0%	0.2	2.5%	_____	_____ %
Used Unit Inventory	0.6	11.2%	0.8	14.6%	0.3	3.8%	_____	_____ %
<b>Total Inventory</b>	<b>0.3</b>	<b>4.4%</b>	<b>0.4</b>	<b>6.2%</b>	<b>0.2</b>	<b>2.6%</b>	_____	_____ %
<b>UNIT SALES</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>
Total New Unit Sales	\$3,902,565	13.5%	\$5,115,081	14.0%	\$3,893,396	11.0%	\$ _____	_____ %
Total Used Unit Sales	\$569,588	14.2%	\$599,338	19.2%	\$680,289	6.9%	\$ _____	_____ %
Total Other Sales Dept Sales	\$313,068	9.4%	\$1,159,810	11.7%	\$196,725	8.0%	\$ _____	_____ %
<b>Total Unit Sales</b>	<b>\$4,693,910</b>	<b>13.4%</b>	<b>\$6,410,305</b>	<b>14.2%</b>	<b>\$4,731,065</b>	<b>10.3%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>Company GM% Driven by Units</b>		<b>20.7%</b>		<b>21.6%</b>		<b>18.0%</b>		<b>_____ %</b>
<b>DEALERSHIP SALES BY DEPARTMENT</b>		<b>% SALES</b>		<b>% SALES</b>		<b>% SALES</b>		<b>% SALES</b>
Total Unit Sales Department	\$4,693,910	75.0%	\$6,410,305	76.0%	\$4,731,065	72.6%	\$ _____	_____ %
Total Finance & Insurance Department	\$376,796	6.0%	\$534,613	6.3%	\$365,948	5.6%	\$ _____	_____ %
Total Service Department	\$385,927	6.2%	\$469,918	5.6%	\$414,205	6.4%	\$ _____	_____ %
Total Parts & Accessories Department	\$795,038	12.7%	\$1,022,593	12.1%	\$1,004,189	15.4%	\$ _____	_____ %
Total Other Departments	\$11,809	0.2%			-\$3,600	-0.1%	\$ _____	_____ %
<b>Total Operating Sales</b>	<b>\$6,255,115</b>	<b>100.0%</b>	<b>\$8,437,429</b>	<b>100.0%</b>	<b>\$6,513,968</b>	<b>100.0%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>AVAILABLE INCOME</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>		<b>GM %</b>
Total Unit Sales Department	\$629,866	13.4%	\$911,293	14.2%	\$485,700	10.3%	\$ _____	_____ %
Total Finance & Insurance Department	\$259,433	68.9%	\$372,862	69.7%	\$237,886	65.0%	\$ _____	_____ %
F&I AI % of Major+Consign Units AI		44.1%		45.8%		55.1%	\$ _____	_____ %
Total Service Department	\$376,432	97.5%	\$450,211	95.8%	\$407,990	98.5%	\$ _____	_____ %
Total Parts & Accessories Department	\$238,435	30.0%	\$322,053	31.5%	\$271,069	27.0%	\$ _____	_____ %
Total Other Departments	\$4,696	39.8%			-\$3,600	100.0%	\$ _____	_____ %
<b>Total Operating Available Income</b>	<b>\$1,505,500</b>	<b>24.1%</b>	<b>\$2,056,418</b>	<b>24.4%</b>	<b>\$1,401,035</b>	<b>21.5%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>Avg Operating AI per Employee</b>	<b>\$23,992</b>		<b>\$28,991</b>		<b>\$20,229</b>		<b>\$ _____</b>	<b>_____ %</b>
<b>EXPENSES</b>		<b>% AI</b>		<b>% AI</b>		<b>% AI</b>		<b>% AI</b>
Total Personnel Expenses	\$843,630	56.0%	\$940,454	45.7%	\$982,871	70.2%	\$ _____	_____ %
Total Advertising Expenses	\$48,357	3.2%	\$51,031	2.5%	\$71,189	5.1%	\$ _____	_____ %
Total Floorplan Interest Expenses	\$85,068	5.7%	\$55,860	2.7%	\$158,648	11.3%	\$ _____	_____ %
Total Other Variable Expenses	\$191,673	12.7%	\$190,025	9.2%	\$255,132	18.2%	\$ _____	_____ %
Total Fixed Expenses	\$272,831	18.1%	\$242,675	11.8%	\$404,872	28.9%	\$ _____	_____ %
<b>Total Expenses</b>	<b>\$1,441,559</b>	<b>95.8%</b>	<b>\$1,480,044</b>	<b>72.0%</b>	<b>\$1,872,713</b>	<b>133.7%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>NET OPERATING PROFIT/LOSS</b>	<b>\$63,942</b>	<b>4.2%</b>	<b>\$576,374</b>	<b>28.0%</b>	<b>-\$471,677</b>	<b>-33.7%</b>	<b>\$ _____</b>	<b>_____ %</b>
Non-Operating Income & Expense	-\$68,777	-4.6%	-\$10,878	-0.5%	\$53,958	3.9%	\$ _____	_____ %
<b>NET PROFIT AFTER NON-OPERATING</b>	<b>-\$4,835</b>	<b>-0.3%</b>	<b>\$565,496</b>	<b>27.5%</b>	<b>-\$417,720</b>	<b>-29.8%</b>	<b>\$ _____</b>	<b>_____ %</b>
<b>NET OPERATING PROFIT % OF SALES</b>	<b>1.0%</b>		<b>6.8%</b>		<b>-7.2%</b>		<b>_____ %</b>	
<b>NET PROFIT AFTER NON-OP % OF SALES</b>	<b>-0.1%</b>		<b>6.7%</b>		<b>-6.4%</b>		<b>_____ %</b>	

# POWERSPORTS INDUSTRY TRENDS

## GROSS MARGIN ANALYSIS (Net % of AI)\*

Description	Average of All Dealers		20% Most Profitable Dealers Averaged*		20% Least Profitable Dealers Averaged*		Your Dealership	
	\$ Sales	GM %	\$ Sales	GM %	\$ Sales	GM %	\$ Sales	GM %
New Motorcycles - Metric	\$601,332	14.7%	\$301,105	14.3%	\$861,768	10.0%	\$ _____	____%
New Motorcycles - American	\$195,134	12.2%			\$209,595	8.8%	\$ _____	____%
New Motorcycles - European	\$335,104	12.1%	\$61,829	11.1%	\$424,230	13.5%	\$ _____	____%
New 3-Wheelers	\$147,423	8.2%	\$236,966	5.8%	\$108,799	7.6%	\$ _____	____%
New Scooters	\$17,526	16.2%			\$5,158	8.8%	\$ _____	____%
New ATVs	\$498,682	15.5%	\$494,852	18.0%	\$1,074,425	14.0%	\$ _____	____%
New UTVs	\$1,714,757	12.6%	\$3,314,371	13.2%	\$1,307,877	9.5%	\$ _____	____%
New Jet Boats	\$358,160	14.9%	\$440,461	16.5%			\$ _____	____%
New PWCs	\$321,365	12.5%	\$519,925	12.9%	\$103,921	7.8%	\$ _____	____%
New Power Equipment	\$13,713	17.7%	\$5,881	20.5%			\$ _____	____%
New Trailers	\$45,180	19.4%	\$40,250	27.9%	\$29,147	14.9%	\$ _____	____%
Used Motorcycles	\$245,313	16.0%	\$217,610	21.5%	\$205,878	0.3%	\$ _____	____%
Used ATVs	\$37,131	16.0%	\$58,242	15.9%	\$23,564	13.3%	\$ _____	____%
Used UTVs	\$187,553	14.2%	\$294,414	19.0%	\$130,761	9.5%	\$ _____	____%
Used PWCs	\$40,256	17.5%	\$53,931	17.0%			\$ _____	____%
Used Trailers	\$11,166	27.1%	\$9,722	24.9%			\$ _____	____%
Wholesale / Auction	\$342,564	8.8%	\$1,149,268	10.9%	\$193,425	8.2%	\$ _____	____%
Total Parts & Accessories Department	\$795,038	30.0%	\$1,022,593	31.5%	\$1,004,189	27.0%	\$ _____	____%
Customer Labor Rate - Current Period	\$156		\$154		\$152		\$ _____	____%