

33					PWS		MONTH		YTD		MONTH		YTD	
34	CAR/TRUCK GROSS										4500			
35	6200	COST OF SALES ADJ: LIFO		6200					(		4510		(	
36	F&I NET INCOME (LINE 32)										4520			
37	S	TOTAL VEHICLE			S	USED GROSS % SALES					4530			
38	G				G						4540			
39					% TOTAL USED GROSS			USED VEHICLE SALES EXPENSE						
40	COMM & INCENT.	7000	SALESPERSON		7200					4550				
41		7010	SALES MANAGERS		7210					4560				
42		7400	F&I		7400					4570				
43	7030	PRE-DELIVERY												
44	7040	PRE-DELIVERY ALLOWANCES												
45	7050	FREE SERVICE/MAINT & POLICY			7230					4580				
46	TOTAL VARIABLE EXPENSE										4590			
47	VARIABLE GROSS										4600			
48	S A L A R I E S	7070	SALESPERSONS		7270					4610				
49		7080	SALES MANAGERS		7280					4620				
50		7100	OTHER		7300					4630				
51		7400	F&I		7400					4640				
52	TOTAL ADVERTISING										4650			
53	7120 7121	ADVERTISING REBATES			7320 7321					(		(		
54	7130	PROMOTION			7330							4700		
55	7140	TRAINING			7340							4710		
56	7150	DEMO EXPENSE			7350							4720		
57	7160 7170	SERVICE LOANERS			7360 7370							4730		
58	7420	F&I OTHER			7470							4740		
59	7180	INTEREST-FLOOR PLAN			7380							4750		
60	7190	FLOOR PLAN ASSISTANCE			7390					(		(		
61	TOTAL SEMI-FIXED EXPENSES										4770			
62	SELLING GROSS										4780			

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Ford Motor Company Accounting Manual

Didier Musso



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