VEHICLE RETAINED PROFIT RECORD LITE

A sampling tool, not a daily form. Run it on every tenth arrival, or one full week in four — twenty vehicles recorded honestly beat four hundred recorded carelessly.

Two rules make it work. Anticipated revenue is set at depollution, before listing, and initialled — filled in afterwards it always matches and teaches you nothing. And the record stays open until the hulk leaves the yard. Size band on arrival and keep bands consistent; banding is what turns individual records into a pattern.

Hulk means the stripped shell left after depollution and parts removal, sold by weight — baled on site or sent loose to the shredder.

1. VEHICLE AND COMPLIANCE

Stock number		Registration		Make	
Model / derivative		Year		Mileage	
VIN		Fuel type		Body type	
Kerb weight (kg)		Size band (XS–XL)		Location in yard	
Certificate of Destruction ref.		DVLA notified (date)		V5C held (Y/N)	
Waste tracking / movement ref.		VAT treatment		Date received on site	
Date closed off		Days held on site			

2. ACQUISITION AND INBOUND COST

Source (auction / insurer / trade / private)		Date purchased	
Purchase price £		Incoming carrier	
Collection method (own / two drivers / third party / delivered in)		Collection cost £	
Postcode / transport zone		Route taken (dismantle / auction whole / scrap direct / held)	

3. PROCESSING TIME

Standard time for the band against actual. The gap is where your real cost sits, and it is the number most yards have never seen.

Activity	Standard hrs for band	Actual hrs	Variance	Loaded rate £/hr	Cost £
Depollution					
Dismantling					
Parts prep, photography and listing					
Baling / hulk preparation					

4. COMPONENT REVENUE

Set the anticipated figure before the part is listed and initial it. The gap between anticipated and actual is the number that teaches you something.

#	Component	Anticipated £	Set by	Date sold	Actual £	Variance / notes
01	Catalytic converter / DPF					
02	Engine					
03	Gearbox / transmission					
04	Differential / driveshafts					
05	Main traction battery (EV / hybrid)					
06	12v and auxiliary batteries					
07	ECU / control modules					
08	Airbags, seatbelts and pretensioners					
09	Alloy wheels and tyres					
10	Headlamp units					
11	Rear lamp units					
12	Bonnet					
13	Front wings (pair)					
14	Doors					
15	Tailgate / boot lid					
16	Bumpers front / rear					
17	Seating and interior trim					
18	Glass					
19	Wiring loom / harvested copper					
20	Small motors, steering column, locks and fobs					
21	Other					
22	Other					

5. WHOLE-VEHICLE REVENUE AND RECOVERIES

Line	Quantity / weight	Unit	Value £	Notes
Auction revenue (whole vehicle)				
Insurance revenue				
Hulk / bale — stripped shell sold by weight		tonnes		
EV traction pack (resale / second life)				
Fuel drained and reused or sold		litres		
Engine and gearbox oils, coolant		litres		
Refrigerant gas recovered		kg		
Tyres — part-worn resale or disposal cost		each		

6. ELECTRIC AND HYBRID VEHICLES

Pack state of health (%)		State of charge on arrival (%)		Pack tested by / method	
Quarantine / bunded storage days		Pack disposition		Pack test cost £	

7. COSTS OFF THE PART

Commission, carriage and returns come off the component, not out of general overhead. On a parts-led yard they are routinely 15 to 20 per cent of component revenue.

Cost line	Value £	Notes
Platform commission and payment fees		
Packing materials, carriage and delivery		
Returns, refunds and warranty credits		
Listing, photography and marketing per vehicle		
Consumables, hazardous waste and disposal		
EV pack testing and quarantine cost		
Other direct cost		

8. RETAINED PROFIT CALCULATION

TOTAL REVENUE REALISED (components + whole-vehicle + recoveries)	**=**	£
Purchase price of vehicle	−	£
Collection and transport cost	−	£
Processing labour (section 3)	−	£
Costs off the part and direct costs (section 7)	−	£
DIRECT MARGIN BEFORE OVERHEAD	**=**	£
Overhead recovery — hours × overhead rate, or days held × daily rate	−	£
RETAINED PROFIT FOR THIS VEHICLE	**=**	£
Target retained profit for this size band · above or below target		£
Estimated value of unsold parts still held (memo only — not profit until sold)		£

9. OBSERVATIONS ON THIS VEHICLE

Question	Answer
Biggest positive variance	
Biggest negative variance	
Would you buy again at this price?	
Action for next time	

Overhead and VAT

The quick method for overhead is operating cost as a percentage of sales, applied to the revenue this vehicle generated — retain 10 per cent profit to sales and overhead is 90 per cent of revenue. It flatters cheap stock and penalises good stock: a £150 hulk that took an hour absorbs the same proportion as a £3,000 donor that took twelve. After three months of samples, recover on labour hours or days held instead.

Record every figure net of VAT and state the treatment in section 1. Mixing a margin-scheme purchase with standard-rated parts sales moves the retained profit figure materially, and is the usual reason two operators find they are not comparing the same thing.

A fuller version carries standard times and target margin by size band, expanded recoveries and a worked example. Tell me what is missing, what does not fit your yard, and what you would take out.