Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	$ 238,707	$ 190,727	79.90%	60.07%
Customer			0%	0%
Customer Other			0%	0%
Warranty	$ 115,930	$ 93,113	80.32%	29.17%
Warranty Other			0%	0%
Internal	$ 42,750	$ 32,323	75.61%	10.76%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		$ (8,679)	0%	0.00%
Total	$ 397,387	$ 307,484	77.38%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	$ 307,484	
Variable Expense	$ 169,121	55.00%
Selling Expense		0.00%
Personnel Expense	$ 149,475	48.61%
Semi-Fixed Expense	$ 92,073	29.94%
Fixed Expense	$ 86,054	27.99%
Unallocated Expense		0.00%
Dealer's Salary	$ 10,311	3.35%
Total Expenses	$ 507,034	164.90%
Net Profit	$ (199,550)	-64.90%

NADA ACTUAL SERVICE ANALYSIS

Performance

	Labor Sales / Month		Effective Labor Rate		Hours Billed
Customer Car*	$ 238,707	÷	172.17	=	1386.5
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	$ 115,930	÷	172.43	=	672.3
Internal	$ 42,750	÷	161.54	=	264.6
New Vehicle Prep		÷		=	0.00
Total	$ 397,387				2323.4

POTENTIAL

$ 397,387	÷	2323.43	=	$ 171.03			
Total labor sales for month		Total hours billed		Effective Labor Rate			
21.00	x	7	x	20	=	2,940.0	
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A	
2,940.0	x	$ 171.03	=	$ 502,841		628551.7	
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%	

How proficient are your technicians ?

2,338.8	÷	2,940.00	=	79.55%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL

Number of Bays	38
x	
Number of Days	25
x	
Number of Hours	8
x	
Effective Labor Rate	$ 171.03
FACILITY POTENTIAL	$ 1,299,862

FACILITY UTILIZATION

Total Labor Sales	$ 397,387
÷	
Facility Potential	$ 1,299,862
equals	
FACILITY UTILIZATION	30.57%