

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 42,225	\$ 33,261	78.77%	31.93%
Customer			0%	0%
Customer Other			0%	0%
Warranty	\$ 51,798	\$ 40,571	78.33%	39.17%
Warranty Other			0%	0%
Internal	\$ 38,210	\$ 32,761	85.74%	28.90%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (26,435)	0%	0.00%
Total	\$ 132,233	\$ 80,158	60.62%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 80,158	% of Gross
Variable Expense	\$ 23,727	29.60%
Selling Expense		0.00%
Personnel Expense	\$ 54,600	68.12%
Semi-Fixed Expense	\$ 30,271	37.76%
Fixed Expense	\$ 17,552	21.90%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 126,150	157.38%
Net Profit	\$ (45,992)	-57.38%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 42,225	÷	127.85	=	330.3
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 51,798	÷	119.70	=	432.7
Internal	\$ 38,210	÷	143.69	=	265.9
New Vehicle Prep		÷		=	0.00
Total	\$ 132,233				1028.9

POTENTIAL

\$ 132,233	÷	1028.92	=	\$ 128.52
Total labor sales for month		Total hours billed		Effective Labor Rate

9.00	x	8	x	26	=	1,872.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

1,872.0	x	\$ 128.52	=	\$ 240,582		300727.8
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

1,028.9	÷	1,872.00	=	54.96%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	26
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 128.52
FACILITY POTENTIAL	\$ 267,314

FACILITY UTILIZATION	
Total Labor Sales	\$ 132,233
	÷
Facility Potential	\$ 267,314
	<i>equals</i>
FACILITY UTILIZATION	49.47%