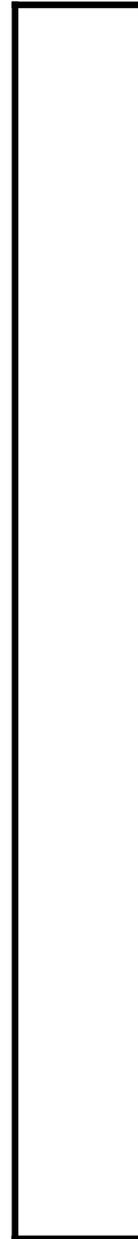


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0.00%
Customer	\$ 91,188	\$ 70,474	77.28%	29.83%
Customer Other			0%	0%
Warranty	\$ 83,706	\$ 66,591	79.55%	27.38%
Warranty Other			0%	0%
Internal	\$ 130,849	\$ 109,642	83.79%	42.80%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 305,743	\$ 246,707	80.69%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 246,707	
Variable Expense		0.00%
Selling Expense	\$ 31,036	12.58%
Personnel Expense	\$ 55,083	22.33%
Semi-Fixed Expense		0.00%
Fixed Expense		0.00%
Unallocated Expense		0.00%
Dealer's Salary	\$ 12,913	5.23%
Total Expenses	\$ 99,032	40.14%
Net Profit	\$ 147,675	59.86%



NADA ACTUAL SERVICE ANALYSIS

Performance

	Labor Sales / Month		Effective Labor Rate		Hours Billed
Customer Car*	\$ -	÷		=	0.00
Customer Truck*	\$ 91,188	÷	188.47	=	483.8
Customer Other*		÷		=	0.00
Warranty	\$ 83,706	÷	188.47	=	444.1
Internal	\$ 130,849	÷	188.47	=	694.3
New Vehicle Prep		÷		=	0.00
Total	\$ 305,743				1622.2

POTENTIAL

\$ 305,743	÷	1622.20	=	\$ 188.47	
Total labor sales for month		Total hours billed		Effective Labor Rate	

12.00	x	8	x	25	=	2,400.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

2,400.0	x	\$ 188.47	=	\$ 452,338		565422.9
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

1,622.2	÷	2,400.00	=	67.59%	
Hours Billed		Hours Available		Tech Proficiency	

val

FACILITY POTENTIAL	
Number of Bays	13
	x
Number of Days	6
	x
Number of Hours	11
	x
Effective Labor Rate	\$ 188.47
FACILITY POTENTIAL	\$ 161,711

FACILITY UTILIZATION	
Total Labor Sales	\$ 305,743
	÷
Facility Potential	\$ 161,711
	<i>equals</i>
FACILITY UTILIZATION	189.07%