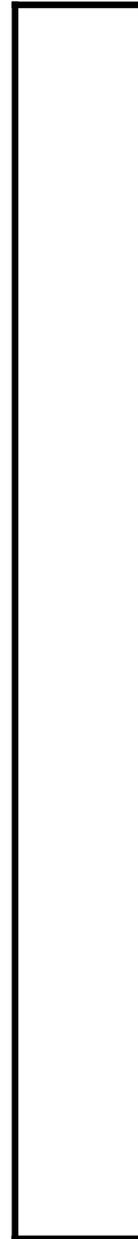


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 138,545	\$ 106,284	76.71%	43.64%
Customer	\$ -	\$ -	0%	0.00%
Customer Other	\$ 40,734	\$ 31,275	76.78%	12.83%
Warranty	\$ 20,784	\$ 17,208	82.79%	6.55%
Warranty Other	\$ 27,715	\$ 23,113	83.40%	8.73%
Internal	\$ 89,673	\$ 50,273	56.06%	28.25%
NVI / Road Ready	\$ -	\$ -	0%	0.00%
Adj. Cost Of Labor		\$ 1,943	0%	0.00%
Total	\$ 317,451	\$ 230,096	72.48%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 230,096	
Variable Expense		0.00%
Selling Expense		0.00%
Personnel Expense	\$ 111,705	48.55%
Semi-Fixed Expense	\$ 44,619	19.39%
Fixed Expense	\$ 30,000	13.04%
Unallocated Expense		0.00%
Dealer's Salary	\$ 20,000	8.69%
Total Expenses	\$ 206,324	89.67%
Net Profit	\$ 23,772	10.33%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 138,545	÷	139.63	=	992.2
Customer Truck*	\$ -	÷		=	0.00
Customer Other*	\$ 40,734	÷	110.29	=	369.3
Warranty	\$ 20,784	÷		=	0.00
Internal	\$ 89,673	÷	147.22	=	609.1
New Vehicle Prep	\$ -	÷		=	0.00
Total	\$ 289,736				1970.7

POTENTIAL

\$ 289,736	÷	1970.67	=	\$ 147.02	
Total labor sales for month		Total hours billed		Effective Labor Rate	

16.00	x	8	x	26	=	3,328.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

3,328.0	x	\$ 147.02	=	\$ 489,295	611619.2
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%	Labor sales potential @ 125%

How proficient are your technicians ?

1,497.6	÷	3,328.00	=	45.00%	
Hours Billed		Hours Available		Tech Proficiency	

val

FACILITY POTENTIAL	
Number of Bays	24
	x
Number of Days	26
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 147.02
FACILITY POTENTIAL	\$ 733,943

FACILITY UTILIZATION	
Total Labor Sales	\$ 289,736
	÷
Facility Potential	\$ 733,943
	<i>equals</i>
FACILITY UTILIZATION	39.48%