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Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Sales	%Sales Contribution
Customer Car	\$ 15,901	\$ 13,779	86.65%	25.17%
Customer Truck	\$ -	\$ -	0%	0.00%
Customer Other	\$ -	\$ -	0%	0.00%
Warranty	\$ 7,425	\$ 5,790	77.98%	11.75%
Warranty Other	\$ -	\$ -	0%	0.00%
Internal	\$ 16,841	\$ 14,105	83.75%	26.66%
NVI / Road Ready	\$ 23,000	\$ 21,539	93.65%	36.41%
Adj. Cost Of Labor		\$ -	0%	0.00%
Total	\$ 63,167	\$ 55,213	87.41%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount		% of Gross
Department Gross	\$	55,213	
Variable Expense	\$	35,466	64.23%
Selling Expense	\$	46,221	83.71%
Personnel Expense	\$	17,531	31.75%
Semi-Fixed Expense	\$	-	0.00%
Fixed Expense	\$	50,084	90.71%
Unallocated Expense	\$	-	0.00%
Dealer's Salary	\$	1,750	3.17%
Total Expenses	\$	151,052	273.58%
Net Profit	\$	(95,839)	-173.58%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 15,901	÷	180.71	=	88.0
Customer Truck*	\$ -	÷	180.71	=	0.0
Customer Other*	\$ -	÷	180.71	=	0.0
Warranty	\$ 7,425	÷	159.63	=	46.5
Internal	\$ 16,841	÷	123.25	=	136.6
New Vehicle Prep	\$ 23,000	÷	123.25	=	186.6
Total	\$ 63,167				457.8

POTENTIAL

\$ 63,167	÷	457.76	=	\$ 137.99	
Total labor sales for month		Total hours billed		Effective Labor Rate	

4.00	x	8	x	27	=	864.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour Available

864.0	x	\$ 137.99	=	\$ 119,225	=	149031.1
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

248.0	÷	680.00	=	36.47%	
Hours Billed		Hours Available		Tech Proficiency	

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FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	27
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 137.99
FACILITY POTENTIAL	\$ 298,062

FACILITY UTILIZATION	
Total Labor Sales	\$ 63,167
	÷
Facility Potential	\$ 298,062
	<i>equals</i>
FACILITY UTILIZATION	21.19%