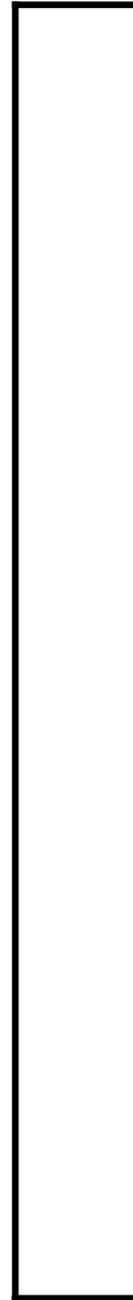


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 203,321	\$ 135,110	66.45%	62.36%
Customer			0%	0%
Customer Other			0%	0%
Warranty	\$ 18,972	\$ 12,673	66.80%	5.82%
Warranty Other			0%	0%
Internal	\$ 83,943	\$ 53,121	63.28%	25.75%
NVI / Road Ready	\$ 19,805	\$ 19,805	100.00%	6.07%
Adj. Cost Of Labor		\$ (19,051)	0%	0.00%
Total	\$ 326,041	\$ 201,658	61.85%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 201,658	
Variable Expense		0.00%
Selling Expense		0.00%
Personnel Expense	\$ 109,380	54.24%
Semi-Fixed Expense	\$ 57,804	28.66%
Fixed Expense	\$ 30,320	15.04%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 197,504	97.94%
Net Profit	\$ 4,154	2.06%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 203,321	÷	95.11	=	2137.7
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 18,972	÷	133.31	=	142.3
Internal	\$ 83,943	÷	133.31	=	629.7
New Vehicle Prep	\$ 19,805	÷	133.31	=	148.6
Total	\$ 326,041				3058.3

POTENTIAL

\$ 326,041	÷	3058.31	=	\$ 106.61
Total labor sales for month		Total hours billed		Effective Labor Rate

24.00	x	8	x	21	=	4,032.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

4,032.0	x	\$ 106.61	=	\$ 429,845	=	537306
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

3,058.3	÷	4,032.00	=	75.85%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	25
	x
Number of Days	25
	x
Number of Hours	260
	x
Effective Labor Rate	\$ 106.61
FACILITY POTENTIAL	\$ 17,323,854

FACILITY UTILIZATION	
Total Labor Sales	\$ 326,041
	÷
Facility Potential	\$ 17,323,854
	<i>equals</i>
FACILITY UTILIZATION	1.88%