

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 201,405	\$ 162,135	80.50%	29.41%
Customer			0%	0%
Customer Maint.	\$ 242,377	\$ 200,147	82.58%	35.39%
Warranty	\$ 217,620	\$ 173,896	79.91%	31.78%
Warranty Other			0%	0%
Internal	\$ 23,412	\$ 14,525	62.04%	3.42%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (9,925)	0%	0.00%
Total	\$ 684,814	\$ 540,778	78.97%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 540,778	% of Gross
Variable Expense	\$ 4,947	0.91%
Selling Expense		0.00%
Personnel Expense	\$ 270,751	50.07%
Semi-Fixed Expense	\$ 126,855	23.46%
Fixed Expense	\$ 131,054	24.23%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 533,607	98.67%
Net Profit	\$ 7,171	1.33%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 201,405	÷	219.00	=	919.7
Customer Truck*		÷		=	0.00
Customer Other*	\$ 242,377	÷	219.00	=	1106.7
Warranty	\$ 217,620	÷	190.50	=	1142.4
Internal	\$ 23,412	÷	219.00	=	106.9
New Vehicle Prep		÷		=	0.00
Total	\$ 684,814				3275.7

POTENTIAL

\$ 684,814	÷	3275.67	=	\$ 209.06
Total labor sales for month		Total hours billed		Effective Labor Rate

23.00	x	8	x	23	=	4,232.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

4,232.0	x	\$ 209.06	=	\$ 884,746		1105932
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

3,525.0	÷	4,232.00	=	83.29%
Hours Billed		Hours Available		Tech Proficiency

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FACILITY POTENTIAL	
Number of Bays	37
	x
Number of Days	24
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 209.06
FACILITY POTENTIAL	\$ 1,485,168

FACILITY UTILIZATION	
Total Labor Sales	\$ 684,814
	÷
Facility Potential	\$ 1,485,168
	<i>equals</i>
FACILITY UTILIZATION	46.11%