

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer			0%	0%
Customer Other			0%	0%
Warranty			0%	0%
Warranty Other	\$ 72,310	\$ 52,800	73.02%	47.85%
Internal	\$ 78,809	\$ 59,980	76.11%	52.15%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 151,119</b>	<b>\$ 112,780</b>	<b>74.63%</b>	<b>100.00%</b>

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 285,069	
Variable Expense	\$ -	0.00%
Selling Expense	\$ -	0.00%
Personnel Expense	\$ 199,937	70.14%
Semi-Fixed Expense	\$ 57,717	20.25%
Fixed Expense	\$ 23,147	8.12%
Unallocated Expense	\$ -	0.00%
Dealer's Salary	\$ -	0.00%
Total Expenses	\$ 280,801	98.50%
Net Profit	\$ 4,268	1.50%

NADA ACTUAL SERVICE ANALYSIS

Performance	Labor Sales / Month	Effective Labor Rate	Hours Billed
Customer Car*	\$ 150,929	÷ 137.51	= 1097.6
Customer Truck*		÷	= 0.00
Customer Other*	\$ 26,009	÷ 137.51	= 189.1
Warranty	\$ 447,929	÷ 137.51	= 3257.4
Internal	\$ 78,809	÷ 137.51	= 573.1
New Vehicle Prep		÷	= 0.00
<b>Total</b>	<b>\$ 703,676</b>		<b>5117.3</b>

POTENTIAL

$$\begin{aligned}
 & \$ 703,676 \div 5117.27 = \$ 137.51 \\
 & \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate} \\
 & 21.00 \times 8 \times 21 = 3,570.0 \\
 & \text{\# Service mechanical technicians} \quad \text{\# Hours per day for one tech} \quad \text{Working Days/Month} \quad \text{Clock Hour Avail} \\
 & 3,570.0 \times \$ 137.51 = \$ 490,911 \quad \$ 613,638.38 \\
 & \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential @ 100\%} \quad \text{Labor sales potential @ 125\%}
 \end{aligned}$$

How proficient are your technicians ?

$$3,190.7 \div 3,637.00 = 87.73\%$$

Hours Billed                      Hours Available                      Tech Proficiency

FACILITY POTENTIAL

Number of Bays	31
	x
Number of Days	21.25
	x
Number of Hours	3637
	x
Effective Labor Rate	\$ 137.51
<b>FACILITY POTENTIAL</b>	<b>\$ 329,456,599</b>

FACILITY UTILIZATION

Total Labor Sales	\$ 703,676
	÷
Facility Potential	\$ 329,456,599
	equals
<b>FACILITY UTILIZATION</b>	<b>0.21%</b>