

**Service Department Sales And Gross (Labor Only)**

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 13,267	\$ 10,277	77.46%
Customer Truck			0%
Customer Other			0%
Warranty	\$ 7,476	\$ 5,708	76.35%
Warranty Other			0%
Internal	\$ 6,304	\$ 3,708	58.82%
NVI / Road Ready			0%
Adj. Cost Of Labor			0%
<b>Total</b>	<b>\$ 27,047</b>	<b>\$ 19,693</b>	<b>72.81%</b>

### Service Department Profit Centering

%Sales Contribution
49.05%
0.00%
0%
27.64%
0.00%
23.31%
0%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 18,558
Variable Expense	
Selling Expense	\$ 13,088
Personnel Expense	
Semi-Fixed Expense	
Fixed Expense	\$ 11,547
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 24,635
Net Profit	\$ (6,077)

% of Gross	Profile
0.00%	
70.52%	
0.00%	
0.00%	
62.22%	
0.00%	
0.00%	
132.75%	
-32.75%	

Performance

Customer Car*
Customer Truck*
Customer Other*
Warranty
Internal
New Vehicle Prep
Total

**POTENTIAL**

How proficient are you

**Customer labor di**

## NADA ACTUAL SERVICE ANALYSIS

Labor Sales / Month		Hourly Labor Rate		Hours Billed
\$ 13,267	÷	105.00	=	126.4
\$ -	÷		=	0.00
	÷		=	0.00
\$ 7,476	÷	92.00	=	81.3
\$ 6,304	÷	75.00	=	84.1
	÷		=	0.00
\$ 27,047				291.7

\$ 27,047	÷	291.67	=	\$ 92.73
Total labor sales for month		Total hours billed		Effective Labor Rate

3.00	x	8	x	23	=	552.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Avail

552.0	x	\$ 92.73	=	\$ 51,188
Clock Hours Available		Effective Labor Rate		Labor sales potential

Hours Produced by technicians ?

291.7	÷	552.00	=	52.84%
Hours Produced		Hours Available		Tech Proficiency

Divide by the Customer Effective Labor rate from the R. O. Analysis

### FACILITY POTENTIAL

Number of Bays		4
	x	
Number of Days		23
	x	
Number of Hours		8
	x	
Effective Labor Rate		92.73
		<i>equals</i>
FACILITY POTENTIAL	\$	68,249

### FACILITY UTILIZATION

Total Labor Sales	\$	27,047
	÷	
Facility Potential	\$	68,249
		<i>equals</i>
FACILITY UTILIZATION		39.63%

