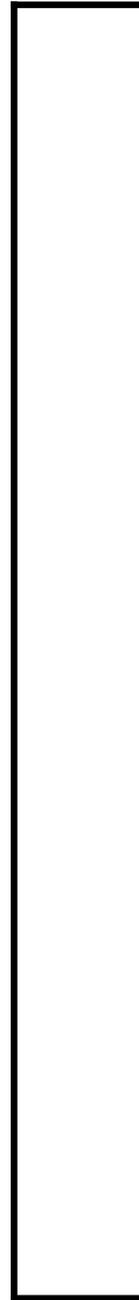


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 32,794	\$ 25,075	76.46%	61.25%
Customer			0%	0%
Customer Other	\$ 6,272	\$ 4,204	67.03%	11.71%
Warranty	\$ 5,764	\$ 4,217	73.16%	10.77%
Warranty Other			0%	0%
Internal	\$ 8,713	\$ 6,405	73.51%	16.27%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 53,543	\$ 39,901	74.52%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 39,901	
Variable Expense	\$	0.00%
Selling Expense	\$ 439	1.10%
Personnel Expense	\$ 15,463	38.75%
Semi-Fixed Expense	\$ 1,725	4.32%
Fixed Expense	\$ 27,392	68.65%
Unallocated Expense	\$ 333	0.83%
Dealer's Salary	\$ 8,000	20.05%
Total Expenses	\$ 53,352	133.71%
Net Profit	\$ (13,451)	-33.71%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 32,794	÷	122.59	=	267.5
Customer Truck*		÷	122.59	=	0.00
Customer Other*	\$ 6,272	÷	122.59	=	51.2
Warranty	\$ 5,764	÷	123.17	=	46.8
Internal	\$ 8,713	÷	123.82	=	70.4
New Vehicle Prep		÷	123.82	=	0.00
Total	\$ 53,543				435.8

POTENTIAL

\$ 53,543	÷	435.84	=	\$ 122.85
Total labor sales for month		Total hours billed		Effective Labor Rate

8.00	x	8	x	25	=	1,666.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

1,666.0	x	\$ 122.85	=	\$ 204,670		255836.9
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

454.0	÷	1,666.00	=	27.25%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	8
	x
Number of Days	25
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 122.85
FACILITY POTENTIAL	\$ 196,561

FACILITY UTILIZATION	
Total Labor Sales	\$ 53,543
	÷
Facility Potential	\$ 196,561
	<i>equals</i>
FACILITY UTILIZATION	27.24%