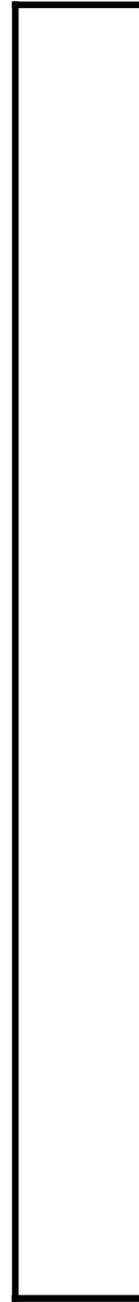


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer	\$ 241,237	\$ 162,019	67.16%	55.13%
Customer Other	\$ 5,031	\$ 2,107	41.88%	1.15%
Warranty	\$ 120,098	\$ 86,441	71.98%	27.44%
Warranty Other	\$ 8,608	\$ 6,226	72.33%	1.97%
Internal	\$ 62,631	\$ 39,589	63.21%	14.31%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ 337	0%	0.00%
Total	\$ 437,605	\$ 296,719	67.81%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 296,719	% of Gross
Variable Expense	\$ 9,682	3.26%
Selling Expense	\$ 41,478	13.98%
Personnel Expense	\$ 124,160	41.84%
Semi-Fixed Expense		0.00%
Fixed Expense	\$ 72,038	24.28%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 247,358	83.36%
Net Profit	\$ 49,361	16.64%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*		÷		=	0.00
Customer Truck*	\$ 241,237	÷	118.04	=	2043.7
Customer Other*	\$ 5,031	÷	118.04	=	42.6
Warranty	\$ 120,098	÷	150.19	=	799.6
Internal	\$ 62,631	÷	137.76	=	454.6
New Vehicle Prep		÷		=	0.00
Total	\$ 428,997				3340.6

POTENTIAL

\$ 428,997	÷	3340.59	=	\$ 128.42
Total labor sales for month		Total hours billed		Effective Labor Rate

12.00	x	9	x	26	=	2,808.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

2,808.0	x	\$ 128.42	=	\$ 360,602		450752.7
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

3,340.0	÷	2,808.00	=	118.95%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	19
	x
Number of Days	26
	x
Number of Hours	10
	x
Effective Labor Rate	\$ 128.42
FACILITY POTENTIAL	\$ 634,393

FACILITY UTILIZATION	
Total Labor Sales	\$ 428,997
	÷
Facility Potential	\$ 634,393
	<i>equals</i>
FACILITY UTILIZATION	67.62%