

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 109,749	\$ 79,026	72.01%
Customer Truck			0%
Customer Other			0%
Warranty	\$ 43,982	\$ 33,290	75.69%
Warranty Other			0%
Internal	\$ 45,108	\$ 30,634	67.91%
NVI / Road Ready	\$ 2,691	\$ 2,146	79.75%
Adj. Cost Of Labor			0%
Total	\$ 201,530	\$ 145,096	72.00%

Service Department Profit Centering

%Sales Contribution
54.46%
0.00%
0%
21.82%
0.00%
22.38%
1.34%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 145,099
Variable Expense	
Selling Expense	\$ 44,590
Personnel Expense	
Semi-Fixed Expense	\$ 29,923
Fixed Expense	\$ 60,363
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 134,876
Net Profit	\$ 10,223

% of Gross Profile	
0.00%	
30.73%	
0.00%	
20.62%	
41.60%	
0.00%	
0.00%	
92.95%	
7.05%	

Performance

[REDACTED]
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
\$ 109,749	÷	92.79	=	1182.8
\$ -	÷		=	0.00
	÷		=	0.00
\$ 43,982	÷	115.00	=	382.5
\$ 45,108	÷	75.10	=	600.6
\$ 2,691	÷	115.00	=	23.4
\$ 201,530				2189.3

$$\begin{array}{rclcl}
 \$ 201,530 & \div & 2189.28 & = & \$ 92.05 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 9.00 & & 8 & \times & 22 & = & 1,559.5 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Avail}
 \end{array}$$

$$\begin{array}{rclcl}
 1,559.5 & \times & \$ 92.05 & = & \$ 143,558 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

Hours Produced by technicians ?

$$\begin{array}{rclcl}
 2,189.0 & \div & 1,559.00 & = & 140.41\% \\
 \text{Hours Produced} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

FACILITY POTENTIAL

Number of Bays		16
	x	
Number of Days		22
	x	
Number of Hours		8
	x	
Effective Labor Rate		93.51
		<i>equals</i>
FACILITY POTENTIAL	\$	263,324

FACILITY UTILIZATION

Total Labor Sales	\$	201,530
	÷	
Facility Potential	\$	263,324
		<i>equals</i>
FACILITY UTILIZATION		76.53%

