

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

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 150,067	\$ 111,551	74.33%
Customer Truck	\$ 36,591	\$ 25,606	69.98%
Customer Other	\$ 2,169	\$ 1,603	73.91%
Warranty	\$ 59,104	\$ 40,946	69.28%
Warranty Other	\$ 1,177	\$ 937	79.61%
Internal	\$ 11,602	\$ 7,297	62.89%
NVI / Road Ready	\$ 20,936	\$ 9,250	44.18%
Adj. Cost Of Labor			0%
<b>Total</b>	<b>\$ 281,646</b>	<b>\$ 197,190</b>	<b>70.01%</b>

**Service Department Profit Centering**

%Sales Contribution
53.28%
12.99%
0.77%
20.99%
0.42%
4.12%
7.43%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 206,006
Variable Expense	
Selling Expense	
Personnel Expense	\$ 110,039
Semi-Fixed Expense	\$ 48,777
Fixed Expense	\$ 22,891
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 181,707
Net Profit	\$ 24,299

% of Gross      Profile	
0.00%	
0.00%	
53.42%	
23.68%	
11.11%	
0.00%	
0.00%	
88.20%	
11.80%	

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
\$ 150,067	÷	125.00	=	1200.5
\$ 36,591	÷	125.00	=	292.7
\$ 2,169	÷	125.00	=	17.4
\$ 59,104	÷	125.00	=	472.8
\$ 11,602	÷	125.00	=	92.8
\$ 20,936	÷	125.00	=	167.5
\$ 280,469				2243.8

$$\begin{array}{rclclcl}
 \$ & 280,469 & \div & 2243.75 & = & \$ & 125.00 \\
 \text{Total labor sales for month} & & & \text{Total hours billed} & & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclclcl}
 6.00 & \times & 10 & \times & 23 & = & 1,380.0 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Avail}
 \end{array}$$

$$\begin{array}{rclclcl}
 1,380.0 & \times & \$ & 125.00 & = & \$ & 172,500 \\
 \text{Clock Hours Available} & & & \text{Effective Labor Rate} & & & \text{Labor sales potential}
 \end{array}$$

Hours produced by technicians ?

$$\begin{array}{rclclcl}
 10.0 & \div & 1,380.00 & = & 0.72\% \\
 \text{Hours Produced} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

### FACILITY POTENTIAL

Number of Bays		41
	x	
Number of Days		23
Number of Hours		10
	x	
Effective Labor Rate		125
		<i>equals</i>
FACILITY POTENTIAL	\$	1,178,750

### FACILITY UTILIZATION

Total Labor Sales	\$	280,469
		÷
Facility Potential	\$	1,178,750
		<i>equals</i>
FACILITY UTILIZATION		23.79%

