

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 191,469	\$ 162,995	85.13%
Customer Truck			0%
Customer Other			0%
Warranty	\$ 76,619	\$ 64,899	84.70%
Warranty Other			0%
Internal	\$ 77,079	\$ 56,413	73.19%
NVI / Road Ready			0%
Adj. Cost Of Labor			0%
Total	\$ 345,167	\$ 284,307	82.37%

Service Department Profit Centering

%Sales Contribution
55.47%
0%
0%
22.20%
0%
22.33%
0%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 284,307
Variable Expense	\$ 9,944
Selling Expense	
Personnel Expense	
Semi-Fixed Expense	
Fixed Expense	
Unallocated Expense	\$ 167,882
Dealer's Salary	
Total Expenses	\$ 177,826
Net Profit	\$ 106,481

JANUARY 2019 FINANCIAL STATEMENT

% of Gross Profile	
3.50%	
0.00%	
0.00%	
0.00%	
0.00%	
59.05%	
0.00%	
62.55%	
37.45%	

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
\$ 191,469	÷	185.00	=	1035.0
	÷		=	0.00
	÷		=	0.00
\$ 76,619	÷	185.00	=	414.2
\$ 77,079	÷	175.00	=	440.5
	÷		=	0.00
\$ 345,167				1889.6

\$ 345,167	÷	1889.58	=	\$ 182.67
Total labor sales for month		Total hours billed		Effective Labor Rate

12.00	x	9	x	25	=	2,700.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Avail

2,700.0	x	\$ 182.67	=	\$ 493,206
Clock Hours Available		Effective Labor Rate		Labor sales potential

Hours billed by technicians ?

1,815.3	÷	2,376.00	=	76.40%
Hours Billed		Hours Available		Tech Proficiency

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

FACILITY POTENTIAL

Number of Bays		14
	x	
Number of Days		25
	x	
Number of Hours		9
	x	
Effective Labor Rate		175.95
FACILITY POTENTIAL	\$	554,243

FACILITY UTILIZATION

Total Labor Sales	\$	345,167
	÷	
Facility Potential	\$	554,243
		<i>equals</i>
FACILITY UTILIZATION		62.28%

