

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 142,898	\$ 98,527	68.95%
Customer Truck			0%
Customer Other	\$ 31,361	\$ 3,634	11.59%
Warranty	\$ 151,970	\$ 125,625	82.66%
Warranty Other			0%
Internal	\$ 90,335	\$ 69,913	77.39%
NVI / Road Ready			0%
Adj. Cost Of Labor		\$ (51)	0%
Total	\$ 416,564	\$ 297,648	71.45%

Service Department Profit Centering

%Sales Contribution
34.30%
0%
7.53%
36.48%
0%
21.69%
0%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 297,648
Variable Expense	
Selling Expense	
Personnel Expense	\$ 156,827
Semi-Fixed Expense	\$ 66,265
Fixed Expense	\$ 41,583
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 264,675
Net Profit	\$ 32,973

Performance	
% of Gross	Profile
0.00%	
0.00%	
52.69%	
22.26%	
13.97%	
0.00%	
0.00%	
88.92%	
11.08%	

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
\$ 142,898	÷	157.00	=	910.2
	÷		=	0.00
\$ 31,361	÷	157.00	=	199.8
\$ 151,970	÷	157.00	=	968.0
\$ 44,653	÷	157.00	=	284.4
\$ 45,682	÷	157.00	=	291.0
\$ 416,564				2653.3

\$ 416,564	÷	3362.00	=	\$ 123.90
Total labor sales for month		Total hours billed		Effective Labor Rate

15.00	x	8	x	26	=	3,120.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Avail

3,120.0	x	\$ 123.90	=	\$ 386,579
Clock Hours Available		Effective Labor Rate		Labor sales potential

Hours billed by technicians ?

3,362.0	÷	3,120.00	=	107.76%
Hours Billed		Hours Available		Tech Proficiency

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

FACILITY POTENTIAL

Number of Bays		17
	x	
Number of Days		26
	x	
Number of Hours		8
	x	
Effective Labor Rate		123.9
FACILITY POTENTIAL	\$	438,110

FACILITY UTILIZATION

Total Labor Sales	\$	416,564
	÷	
Facility Potential	\$	438,110
		<i>equals</i>
FACILITY UTILIZATION		95.08%

