

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

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 632,986	\$ 486,540	76.86%
Customer Truck	\$ 408,679	\$ 305,140	74.66%
Customer Other	\$ 26,190	\$ 536	2.05%
Warranty	\$ 193,214	\$ 132,071	68.35%
Warranty Other			0%
Internal	\$ 130,299	\$ 90,665	69.58%
NVI / Road Ready	\$ 45,363	\$ 36,918	81.38%
Adj. Cost Of Labor		\$ (997)	0%
<b>Total</b>	<b>\$ 1,436,731</b>	<b>\$ 1,050,873</b>	<b>73.14%</b>

### Service Department Profit Centering

%Sales Contribution
44.06%
28.45%
1.82%
13.45%
0%
9.07%
3.16%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 1,057,864
Variable Expense	\$ -
Selling Expense	\$ -
Personnel Expense	\$ 564,448
Semi-Fixed Expense	\$ 265,572
Fixed Expense	\$ 159,731
Unallocated Expense	\$ -
Dealer's Salary	\$ -
Total Expenses	\$ 989,751
Net Profit	\$ 68,113

% of Gross      Profile	
0.00%	0
0.00%	
53.36%	57.35
25.10%	19.95
15.10%	13.05
0.00%	
0.00%	
93.56%	94.8
6.44%	5.2

**Performance**

Customer Car*
Customer Truck*
Customer Other*
Warranty
Internal
New Vehicle Prep
<b>Total</b>

**POTENTIAL**

How proficient are you

**Customer labor di**

## NADA ACTUAL SERVICE ANALYSIS

Labor Sales / Month		Hourly Labor Rate	=	Hours Billed
\$ 632,986	÷	138.00	=	4586.9
\$ 408,679	÷	145.00	=	2818.5
\$ 26,190	÷	30.00	=	873.0
\$ 193,214	÷	134.73	=	1434.1
\$ 130,299	÷	138.00	=	944.2
\$ 45,363	÷	134.73	=	336.7
\$ 1,436,731				10993.3

$$\begin{array}{rclcl}
 \$ 1,436,731 & \div & 10993.31 & = & \$ 130.69 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 20.00 & \times & 8 & \times & 22 & = & 3,520.0 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Avail}
 \end{array}$$

$$\begin{array}{rclcl}
 3,520.0 & \times & \$ 130.69 & = & \$ 460,034 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

Hours billed by technicians ?

$$\begin{array}{rclcl}
 2,198.7 & \div & 3,250.00 & = & 67.65\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

### FACILITY POTENTIAL

Number of Bays		20
	x	
Number of Days		22
	x	
Number of Hours		176
	x	
Effective Labor Rate		130.69
FACILITY POTENTIAL		\$ 10,120,634

### FACILITY UTILIZATION

Total Labor Sales		\$ 1,436,731
	÷	
Facility Potential		\$ 10,120,634
	<i>equals</i>	
FACILITY UTILIZATION		14.20%

