

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 438,422	\$ 313,222	71.44%
Customer Truck			0%
Customer Other			0%
Warranty	\$ 118,536	\$ 90,802	76.60%
Toyota Care Mech La	\$ 66,643	\$ 56,778	85.20%
Internal	\$ 229,456	\$ 170,038	74.10%
Pre Del Svc Labor	\$ 38,442	\$ 38,442	100.00%
Adj. Cost Of Labor			0%
Total	\$ 891,499	\$ 669,282	75.07%

Service Department Profit Centering

%Sales Contribution
49.18%
0%
0%
13.30%
7.48%
25.74%
4.31%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 669,282
Variable Expense	
Selling Expense	\$ 138,243
Personnel Expense	
Semi-Fixed Expense	\$ 165,043
Fixed Expense	\$ 163,426
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 466,712
Net Profit	\$ 202,570

% of Gross Profile	
0.00%	
20.66%	
0.00%	
24.66%	
24.42%	
0.00%	
0.00%	
69.73%	80%
30.27%	20%

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
\$ 438,422	÷	92.00	=	4765.5
	÷		=	0.00
	÷		=	0.00
\$ 118,536	÷	111.42	=	1063.9
\$ 229,456	÷	134.95	=	1700.3
\$ 38,442	÷		=	0.00
\$ 824,856				7529.6

\$ 824,856	÷	7529.63	=	\$ 109.55
Total labor sales for month		Total hours billed		Effective Labor Rate

40.00	x	8	x	25	=	8,000.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Avail

8,000.0	x	\$ 109.55	=	\$ 876,384
Clock Hours Available		Effective Labor Rate		Labor sales potential

Hours Billed by technicians ?

7,529.6	÷	8,000.00	=	94.12%
Hours Billed		Hours Available		Tech Proficiency

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

FACILITY POTENTIAL

Number of Bays		40
	x	
Number of Days		25
	x	
Number of Hours		12
	x	
Effective Labor Rate		109.55
FACILITY POTENTIAL	\$	1,314,600

FACILITY UTILIZATION

Total Labor Sales	\$	824,856
	÷	
Facility Potential	\$	1,314,600
	<i>equals</i>	
FACILITY UTILIZATION		62.75%

