

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 52,044	\$ 43,936	84.42%	38.08%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 47,590	\$ 38,564	81.03%	34.82%
Warranty Other	\$ 3,391	\$ 3,391	100.00%	2.48%
Internal	\$ 33,630	\$ 27,001	80.29%	24.61%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 136,655	\$ 112,892	82.61%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 112,902		
Variable Expense		0.00%	
Selling Expense	\$ 1,594	1.41%	
Personnel Expense	\$ 68,285	60.48%	
Semi-Fixed Expense	\$ 19,775	17.52%	
Fixed Expense	\$ 20,546	18.20%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 110,200	97.61%	
Net Profit	\$ 2,702	2.39%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 52,044	÷	145.00	=	358.9
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 47,590	÷	137.00	=	347.4
Internal	\$ 33,630	÷	145.00	=	231.9
New Vehicle Prep		÷		=	0.00
Total	\$ 133,264				938.2

POTENTIAL

$$\begin{array}{rcccl}
 \boxed{\$ 133,264} & \div & \boxed{938.23} & = & \boxed{\$ 142.04} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{7.00} & \times & \boxed{8} & \times & \boxed{30} & = & \boxed{1,680.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{1,680.0} & \times & \boxed{\$ 142.04} & = & \boxed{\$ 238,624} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{938.2} & \div & \boxed{1,680.00} & = & \boxed{55.85\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

Customer labor divide by the Customer Effective Labor rate from the R. O. Analysis

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FACILITY POTENTIAL	
Number of Bays	6
	x
Number of Days	30
	x
Number of Hours	8
	x
Effective Labor Rate	130.5
FACILITY POTENTIAL	\$ 187,920

FACILITY UTILIZATION	
Total Labor Sales	\$ 136,655
	÷
Facility Potential	\$ 187,920
	<i>equals</i>
FACILITY UTILIZATION	72.72%