

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	Company %
Customer Call	\$ 9,953	\$ 36,278	78.00%	44.20%
Customer Express	\$ 6,450	\$ 3,578	55.31%	8.71%
Customer Order	\$ 3,771	\$ 3,014	80.00%	3.69%
Warranty	\$ 21,562	\$ 17,883	82.52%	22.10%
Warranty Other		\$ 0	0.00%	0.00%
Internal	\$ 14,623	\$ 9,891	67.63%	14.00%
ROI / Road Warrior/PCB	\$ 1,100	\$ 994	90.36%	1.18%
ACH Score of Labor		\$ 0	0.00%	0.00%
Total	\$ 77,883	\$ 72,568	74.05%	100.00%

The Picture	
Customer Pay Gross Profit %	72.81%
Total Service Dept. G.P. %	74.06%

Parts To Labor Ratios

Category	Part Price	Labor Price	Part/Labor
Customer Call	\$ 22,546	\$ 69,963	3.10
Customer Truck	\$	\$ 6,550	0.00
Customer Other	\$	\$ 3,771	0.00
Warranty	\$ 17,424	\$ 21,556	0.81
Material, Other	\$	\$	0.00
Travel	\$ 8,672	\$ 14,629	0.59
Total	\$ 48,642	\$ 116,468	0.99

The Return	
Customer Pay Gross Profit %	22.83%
Total Service Dept. G.P. %	24.98%
Parts / Labor Ratio (Cust. Pay Only)	0.99

Service Department Profit Centering

Department Category	Value / Percent	% of Gross Profit
Department Gross	\$ 47,777	
Variable Expenses		-0.0%
Salaries Expense		-0.0%
Personnel Expenses	\$ 63,314	83.41%
Materials Expense	\$ 12,368	16.1%
Fuel Expenses	\$ 13,128	16.17%
Overhead Expenses		-0.0%
Owner's Salary		-0.0%
Total Expenses	\$ 88,810	111.24%
Net Profit	\$ (21,033)	-31.24%

The Picture	
Customer Pay Gross Profit %	72.81%
Total Service Dept. G.P. %	74.00%
Parts / Labor Ratio (Cost: Pay Only)	0.39
Total Service Dept. Expenses	\$ 88,810

Fixed Absorption

Parts Department Total Gross	\$ 58,418	% of Total Exp 17.9%
Service Department Total Gross	\$ 67,777	21.5%
Body Shop Department Total Gross	\$ 47,488	14.9%
Total Fixed Gross Profit	\$ 173,593	
Total Dealership Expense	\$ 329,789	

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Fixed Absorption Percentage	52.67%	Guideline 60%

The Picture	
Customer Pay Gross Profit %	79.81%
Total Service Dept. G.P. %	74.96%
Parts / Labor Ratio (Cust. Pay Div)	1.63%
Total Service Dept. Expenses	\$ 89,427