

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 156,191	\$ 100,734	64.49%
Toyota Care	\$ 23,836	\$ 15,744	66.05%
Other/Lexus	\$ 278,153	\$ 204,106	73.38%
Warranty	\$ 60,414	\$ 44,261	73.26%
sublet	\$ 27,527	\$ 1,362	4.95%
Internal/Access	\$ 152,135	\$ 101,094	66.45%
NVI / Road Ready	\$ 10,801	\$ 7,943	73.54%
Adj. Cost Of Labor		\$ (4,780)	0%
Total	\$ 709,057	\$ 470,464	66.35%

The time frame for this analysis is year to date up to August 2017

Service Department Profit Centering

%Sales Contribution
0%
0%
0%
0%
0%
0%
0%
0%
0%
0.00%

Expense Category	Dollar Amount
Department Gross	\$ 470,464
Variable Expense	
Selling Expense	\$ 126,018
Personnel Expense	\$ 164,278
Semi-Fixed Expense	
Fixed Expense	\$ 244,355
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 534,651
Net Profit	\$ (64,187)

UAL SERVICE ANALYSIS

	Hourly Labor Rate	=	Hours Billed
÷	69.82	=	2237.1
÷	76.80	=	310.4
÷	81.60	=	3408.7
÷	76.80	=	786.6
÷	44.05	=	3453.7
÷	76.80	=	140.6
			10337.1

$$\div \quad \boxed{10337.12} \quad = \quad \boxed{\$ 65.93}$$

Total hours billed Effective Labor Rate

$$\text{ans} \quad \times \quad \boxed{8} \quad \times \quad \boxed{21} \quad = \quad \boxed{1,008.0}$$

Hours/Day Working Days/Month Clock Hour Avail

$$\times \quad \boxed{\$ 65.93} \quad = \quad \boxed{\$ 66,458}$$

Effective Labor Rate Labor sales potential

$$\div \quad \boxed{8,136.00} \quad = \quad \boxed{127.05\%}$$

Hours Available Tech Proficiency

umer Effevtive Labor rate from the R. O. Analysis

FACILITY POTENTIAL

Number of Bays		6
	x	
Number of Days		171
	x	
Number of Hours		8
	x	
Effective Labor Rate		63.39
		<i>equals</i>
FACILITY POTENTIAL	\$	520,305

FACILITY UTILIZATION

Total Labor Sales	\$	681,530
	÷	
Facility Potential	\$	520,305
		<i>equals</i>
FACILITY UTILIZATION		130.99%