

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 121,968	\$ 101,099	82.89%	0%
Customer Truck	\$ -	\$ -	0%	0%
Customer Other	\$ -	\$ -	0%	0%
Warranty	\$ 29,956	\$ 23,128	77.21%	0%
Warranty Other	\$ -	\$ -	0%	0%
Internal	\$ 125,835	\$ 106,348	84.51%	0%
NVI / Road Ready	\$ 19,166	\$ 15,115	78.86%	0%
Adj. Cost Of Labor			0%	0%
Total	\$ 296,925	\$ 245,690	82.74%	0.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 231,626		
Variable Expense	\$ -	0.00%	
Selling Expense	\$ -	0.00%	
Personnel Expense	\$ 63,898	0.00%	
Semi-Fixed Expense	\$ 18,395	0.00%	
Fixed Expense	\$ 41,034	0.00%	
Unallocated Expense	\$ -	0.00%	
Dealer's Salary	\$ -	0.00%	
Total Expenses	\$ 123,327	0.00%	
Net Profit	\$ 108,299	0.00%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 121,968	÷	85.00	=	1434.9
Customer Truck*	\$ -	÷		=	0.00
Customer Other*	\$ -	÷		=	0.00
Warranty	\$ 29,956	÷	119.00	=	251.7
Internal	\$ 125,835	÷	148.00	=	850.2
New Vehicle Prep	\$ 19,166	÷	148.00	=	129.5
Total	\$ 296,925				2666.4

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 296,925} \div \boxed{2666.39} = \boxed{\$ 111.36} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{9.00} \times \boxed{8} \times \boxed{22} = \boxed{1,584.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{1,584.0} \times \boxed{\$ 111.36} = \boxed{\$ 176,392} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{2,055.0} \div \boxed{1,584.00} = \boxed{129.73\%} \\
 \text{Hours Produced} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	11
	x
Number of Days	22
	x
Number of Hours	8
	x
Effective Labor Rate	102.83
	<i>equals</i>
FACILITY POTENTIAL	\$ 199,079

FACILITY UTILIZATION	
Total Labor Sales	\$ 296,925
	÷
Facility Potential	\$ 199,079
	<i>equals</i>
FACILITY UTILIZATION	149.15%