

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer	\$ 174,908	\$ 134,266	76.76%	56.24%
			0%	0%
			0%	0%
Warranty	\$ 48,514	\$ 37,829	77.98%	15.60%
Warranty Other			0%	0%
Internal	\$ 67,274	\$ 46,002	68.38%	21.63%
NVI / Road Ready	\$ 20,293	\$ 17,008	83.81%	6.53%
Adj. Cost Of Labor		\$ (880)	0%	0.00%
Total	\$ 310,989	\$ 234,225	75.32%	100.00%

Done for the month of March, 2

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 234,225	% of Gross	Profile
Variable Expense	\$ 56,618	24.17%	
Selling Expense		0.00%	
Personnel Expense		0.00%	
Semi-Fixed Expense	\$ 70,199	29.97%	
Fixed Expense	\$ 110,947	47.37%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 237,764	101.51%	
Net Profit	\$ (3,539)	-1.51%	

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NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer	\$ 174,908	÷	124.95	=	1399.8
		÷		=	0.00
		÷		=	0.00
Warranty	\$ 48,514	÷	100.86	=	481.0
Internal	\$ 67,274	÷	72.00	=	934.4
New Vehicle Prep	\$ 20,293	÷	100.86	=	201.2
Total	\$ 310,989				3016.4

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 310,989} \div \boxed{3016.39} = \boxed{\$ 103.10} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{20.50} \times \boxed{8} \times \boxed{23} = \boxed{3,772.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{3,772.0} \times \boxed{\$ 103.10} = \boxed{\$ 388,892} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{3,016.4} \div \boxed{3,772.00} = \boxed{79.97\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	36
	x
Number of Days	23
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 103.10
FACILITY POTENTIAL	\$ 682,933

FACILITY UTILIZATION	
Total Labor Sales	\$ 310,989
	÷
Facility Potential	\$ 682,933
	<i>equals</i>
FACILITY UTILIZATION	45.54%