

**Service Department Sales And Gross (Labor Only)**

Category	Sales	Gross	Gross as % of Sales
Customer Car	\$ 124,838	\$ 76,479	61.26%
Customer Truck			0%
Customer Other			0%
Warranty	\$ 63,104	\$ 43,389	68.76%
Warranty Other			0%
Internal	\$ 139,679	\$ 103,206	73.89%
NVI / Road Ready	\$ 10,411	\$ 8,298	79.70%
Adj. Cost Of Labor		\$ (961)	0%
<b>Total</b>	<b>\$ 338,032</b>	<b>\$ 230,411</b>	<b>68.16%</b>

**Service Department Profit Centering**

%Sales Contribution
36.93%
0.00%
0.00%
18.67%
0.00%
41.32%
3.08%
0.00%
100.00%

Expense Category	Dollar Amount
Department Gross	\$ 230,411
Variable Expense	
Selling Expense	\$ 81,097
Personnel Expense	
Semi-Fixed Expense	
Fixed Expense	\$ 75,590
Unallocated Expense	
Dealer's Salary	
Total Expenses	\$ 156,687
Net Profit	\$ 73,724

% of Gross	Profile
0.00%	
35.20%	
0.00%	
0.00%	
32.81%	
0.00%	
0.00%	
68.00%	
32.00%	

Performance

Customer Car*
Customer Truck*
Customer Other*
Warranty
Internal
New Vehicle Prep
Total

**POTENTIAL**

How proficient are you

**Customer labor di**

## NADA ACTUAL SERVICE ANALYSIS

Labor Sales / Month		Hourly Labor Rate		Hours Billed
\$ 124,838	÷	87.17	=	1432.1
\$ -	÷		=	0.00
\$ -	÷		=	0.00
\$ 63,104	÷	89.95	=	701.5
\$ 139,679	÷	87.17	=	1602.4
\$ 10,411	÷	89.95	=	115.7
\$ 338,032				3851.8

\$ 338,032	÷	3851.78	=	\$ 87.76
Total labor sales for month		Total hours billed		Effective Labor Rate

25.00	x	8	x	24	=	4,800.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour Avail

4,800.0	x	\$ 87.76	=	\$ 421,247
Clock Hours Available		Effective Labor Rate		Labor sales potential

Hours produced by technicians ?

2,933.0	÷	4,800.00	=	61.10%
Hours Produced		Hours Available		Tech Proficiency

Divide by the Customer Effective Labor rate from the R. O. Analysis

### FACILITY POTENTIAL

Number of Bays		37
	x	
Number of Days		24
	x	
Number of Hours		11
	x	
Effective Labor Rate		87.76
		<i>equals</i>
FACILITY POTENTIAL	\$	857,240

### FACILITY UTILIZATION

Total Labor Sales	\$	338,032
	÷	
Facility Potential	\$	857,240
		<i>equals</i>
FACILITY UTILIZATION		39.43%

