

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 133,371	\$ 87,120	65.32%	35.47%
Customer Truck			0%	0%
Customer Other	\$ 48,541	\$ 36,392	74.97%	12.91%
Warranty	\$ 21,282	\$ 12,737	59.85%	5.66%
Warranty Other			0%	0%
Internal	\$ 172,805	\$ 115,744	66.98%	45.96%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 375,999</b>	<b>\$ 251,993</b>	<b>67.02%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering				
Expense Category	Dollar Amount		% of Gross	Profile
Department Gross	\$	263,695		
Variable Expense	\$	-	0.00%	
Selling Expense	\$	122,975	46.64%	
Personnel Expense	\$	119,783	45.42%	
Semi-Fixed Expense	\$	22,599	8.57%	
Fixed Expense	\$	28,790	10.92%	
Unallocated Expense			0.00%	
Dealer's Salary			0.00%	
Total Expenses	\$	171,172	64.91%	
Net Profit	\$	92,523	35.09%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 133,371	÷	155.00	=	860.5
Customer Truck*		÷		=	0.00
Customer Other*	\$ 48,541	÷	155.00	=	313.2
Warranty	\$ 21,282	÷	110.00	=	193.5
Internal	\$ 172,805	÷	110.00	=	1571.0
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 375,999</b>				<b>2938.1</b>

**POTENTIAL**

\$ 375,999	÷	2938.05	=	\$ 127.98
Total labor sales for month		Total hours billed		Effective Labor Rate

24.00	x	12	x	24	=	6,912.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour A

12.0	x	\$ 127.98	=	\$ 1,536
Clock Hours Available		Effective Labor Rate		Labor sales potential

How proficient are your technicians ?

2,938.0	÷	6,912.00	=	42.51%
Hours Billed		Hours Available		Tech Proficiency

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

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FACILITY POTENTIAL	
Number of Bays	24
	x
Number of Days	24
	x
Number of Hours	12
	x
Effective Labor Rate	127.98
FACILITY POTENTIAL	\$ 884,598

FACILITY UTILIZATION	
Total Labor Sales	\$ 375,999
	÷
Facility Potential	\$ 884,598
	<i>equals</i>
FACILITY UTILIZATION	42.51%