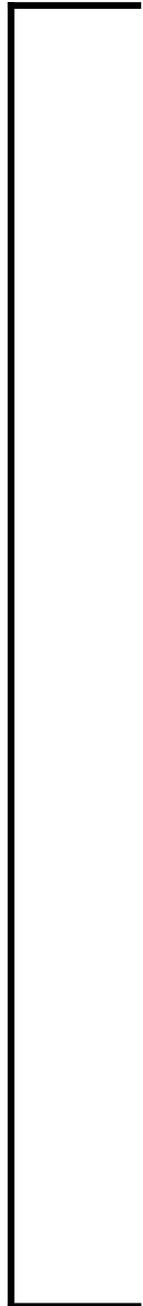


**Service Department Sales And Gross (Labor Only)**

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 3,160	\$ 1,013	32.06%	10.80%
Customer Truck	\$ 3,160	\$ 1,013	32.06%	10.80%
Customer Other			0%	0%
Warranty	\$ 6,675	\$ 1,742	26.10%	22.81%
Warranty Other			0%	0%
Internal	\$ 16,269	\$ 2,203	13.54%	55.59%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 29,264</b>	<b>\$ 5,971</b>	<b>20.40%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering				
Expense Category	Dollar Amount		% of Gross	Profile
Department Gross	\$	36,425		
Variable Expense	\$	1,879	5.16%	
Selling Expense	\$	43,742	120.09%	
Personnel Expense	\$	32,993	90.58%	
Semi-Fixed Expense	\$	4,492	12.33%	
Fixed Expense	\$	2,359	6.48%	
Unallocated Expense	\$	285	0.78%	
Dealer's Salary			0.00%	
Total Expenses	\$	85,750	235.42%	
Net Profit	\$	(49,325)	-135.42%	



## NADA ACTUAL SERVICE ANALYSIS

### Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 3,160	÷	123.50	=	25.6
Customer Truck*	\$ 3,160	÷	123.50	=	25.6
Customer Other*		÷		=	0.00
Warranty	\$ 6,675	÷	92.00	=	72.6
Internal	\$ 16,269	÷	92.00	=	176.8
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 29,264</b>				<b>300.6</b>

### POTENTIAL

$$\begin{array}{rcccl}
 \boxed{\$ 29,264} & \div & \boxed{300.57} & = & \boxed{\$ 97.36} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{4.00} & \times & \boxed{8} & \times & \boxed{23} & = & \boxed{736.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Available}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{736.0} & \times & \boxed{\$ 97.36} & = & \boxed{\$ 71,659} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{517.0} & & \boxed{800.00} & = & \boxed{64.63\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

val

FACILITY POTENTIAL	
Number of Bays	5
	x
Number of Days	25
	x
Number of Hours	8
	x
Effective Labor Rate	123.5
FACILITY POTENTIAL	\$ 123,500

FACILITY UTILIZATION	
Total Labor Sales	\$ 29,264
	÷
Facility Potential	\$ 123,500
	<i>equals</i>
FACILITY UTILIZATION	23.70%