

FEB. 22

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 81,931	\$ 63,870	77.96%	78.06%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 20,617	\$ 16,258	78.86%	19.64%
Warranty Other			0%	0%
Internal	\$ 2,413	\$ 1,922	79.65%	2.30%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 104,961</b>	<b>\$ 82,050</b>	<b>78.17%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 82,638		
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 16,707	20.22%	
Semi-Fixed Expense	\$ 69,568	84.18%	
Fixed Expense	\$ 40,662	49.20%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 126,937	153.61%	
Net Profit	\$ (44,299)	-53.61%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 81,931	÷	122.00	=	671.6
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 20,617	÷	120.00	=	171.8
Internal	\$ 2,413	÷	120.00	=	20.1
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 104,961</b>				<b>863.5</b>

**POTENTIAL**

$$\begin{array}{r}
 \boxed{\$ 104,961} \div \boxed{871.00} = \boxed{\$ 120.51} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{8.00} \times \boxed{8} \times \boxed{21} = \boxed{1,344.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{1,344.0} \times \boxed{\$ 120.51} = \boxed{\$ 161,960} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{871.0} \div \boxed{1,344.00} = \boxed{64.81\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	21
	x
Number of Hours	10.5
	x
Effective Labor Rate	120.51
FACILITY POTENTIAL	\$ 265,725

FACILITY UTILIZATION	
Total Labor Sales	\$ 104,961
	÷
Facility Potential	\$ 265,725
	<i>equals</i>
FACILITY UTILIZATION	39.50%