

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 23,064	\$ 15,277	66.24%	40.20%
Customer Truck			0%	0%
Customer Other	\$ 2,943	\$ 574	19.50%	5.13%
Warranty	\$ 6,544	\$ 5,082	77.66%	11.41%
Warranty Other	\$ 13,816	\$ 10,794	78.13%	24.08%
Internal	\$ 9,506	\$ 5,417	56.99%	16.57%
NVI / Road Ready	\$ 1,500	\$ 700	46.67%	2.61%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 57,373	\$ 37,844	65.96%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 43,767		
Variable Expense		0.00%	
Selling Expense	\$ 22,454	51.30%	
Personnel Expense	\$ 5,564	12.71%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 30,139	68.86%	
Unallocated Expense	\$ (1)	0.00%	
Dealer's Salary	\$ 4,620	10.56%	
Total Expenses	\$ 62,776	143.43%	
Net Profit	\$ (19,009)	-43.43%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 23,064	÷	110.00	=	209.7
Customer Truck*		÷	110.00	=	0.00
Customer Other*	\$ 2,943	÷	110.00	=	26.8
Warranty	\$ 6,544	÷	92.32	=	70.9
Internal	\$ 9,506	÷	110.00	=	86.4
New Vehicle Prep	\$ 1,500	÷	700.00	=	2.1
Total	\$ 43,557				395.9

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 43,557} \div \boxed{395.87} = \boxed{\$ 110.03} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{5.00} \times \boxed{8} \times \boxed{24} = \boxed{940.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{940.0} \times \boxed{\$ 110.03} = \boxed{\$ 103,426} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{1,534.0} \div \boxed{940.0} = \boxed{163.19\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	7
	x
Number of Days	23.5
	x
Number of Hours	8
	x
Effective Labor Rate	110
FACILITY POTENTIAL	\$ 144,760

FACILITY UTILIZATION	
Total Labor Sales	\$ 43,557
	÷
Facility Potential	\$ 144,760
	<i>equals</i>
FACILITY UTILIZATION	30.09%