

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 60,506	\$ 41,542	68.66%	39.50%
Customer Truck			0%	0%
Customer Other	\$ 12,294	\$ 1,419	11.54%	8.03%
Warranty	\$ 23,822	\$ 16,140	67.75%	15.55%
Warranty Other			0%	0%
Internal	\$ 56,550	\$ 40,307	71.28%	36.92%
NVI / Road Ready			0%	0.00%
Adj. Cost Of Labor		\$ (7,804)	0%	0.00%
Total	\$ 153,172	\$ 91,604	59.80%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 91,604	0.00%	
Variable Expense			
Selling Expense	\$ 56,683	61.88%	
Personnel Expense		0.00%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 41,408	45.20%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 700	0.76%	
Total Expenses	\$ 98,791	107.85%	
Net Profit	\$ (7,187)	-7.85%	

NADA ACTUAL SERVICE ANALYSIS

Performance

	Labor Sales / Month	Hourly Labor Rate	Hours Billed
Customer Car*	\$ 60,506	135.00	448.2
Customer Truck*			0.00
Customer Other*	\$ 12,294		0.00
Warranty	\$ 23,822	103.55	230.1
Internal	\$ 56,550	135.00	418.9
New Vehicle Prep	\$ -		0.00
Total	\$ 153,172		1097.1

POTENTIAL

$$\begin{aligned}
 & \$ 153,172 \div 1804.60 = \$ 84.88 \\
 & \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate} \\
 & 9.00 \times 8 \times 24 = 1,728.0 \\
 & \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour Avail} \\
 & 1,728.0 \times \$ 84.88 = \$ 146,670 \\
 & \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{aligned}$$

How proficient are your technicians ?

$$797.1 \div 1,728.00 = 46.13\%$$

Hours Billed Hours Available Tech Proficiency

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

FACILITY POTENTIAL

Number of Bays	30
	x
Number of Days	24
	x
Number of Hours	1728
	x
Effective Labor Rate	84.88
FACILITY POTENTIAL	\$ 105,604,301

FACILITY UTILIZATION

Total Labor Sales	\$ 153,172
	÷
Facility Potential	\$ 105,604,301
	=
FACILITY UTILIZATION	0.15%