

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 252,513	\$ 214,822	85.07%	62.84%
Customer Truck			0%	0%
Customer Other	\$ 385	\$ 329	85.45%	0.10%
Warranty	\$ 94,579	\$ 80,646	85.27%	23.54%
Warranty Other			0%	0%
Internal	\$ 54,366	\$ 44,278	81.44%	13.53%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 401,843</b>	<b>\$ 340,075</b>	<b>84.63%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 340,075	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 167,765	49.33%	
Semi-Fixed Expense	\$ 82,929	24.39%	
Fixed Expense	\$ 34,430	10.12%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 285,124	83.84%	
Net Profit	\$ 54,951	16.16%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 252,513	÷	150.00	=	1683.4
Customer Truck*		÷		=	0.00
Customer Other*	\$ 385	÷	150.00	=	2.6
Warranty	\$ 94,579	÷	150.00	=	630.5
Internal	\$ 54,366	÷	150.00	=	362.4
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 401,843</b>				<b>2679.0</b>

**POTENTIAL**

\$ 401,843	÷	2678.95	=	\$ 150.00
Total labor sales for month		Total hours billed		Effective Labor Rate

13.00	x	8	x	26	=	2,704.0
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour A

2,704.0	x	\$ 150.00	=	\$ 405,600
Clock Hours Available		Effective Labor Rate		Labor sales potential

How proficient are your technicians ?

2,382.3	÷	2,600.00	=	91.63%
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	13
	x
Number of Days	26
	x
Number of Hours	8
	x
Effective Labor Rate	150
FACILITY POTENTIAL	\$ 405,600

FACILITY UTILIZATION	
Total Labor Sales	\$ 401,843
	÷
Facility Potential	\$ 405,600
	<i>equals</i>
FACILITY UTILIZATION	99.07%