

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 565,449	\$ 442,563	78.27%	42.29%
Customer Truck			0%	0%
Customer Other	\$ 195,579	\$ 158,001	80.79%	14.63%
Warranty	\$ 478,233	\$ 385,514	80.61%	35.77%
Warranty Other	\$ -		0%	0.00%
Internal	\$ 97,671	\$ 78,848	80.73%	7.31%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 1,336,932</b>	<b>\$ 1,064,926</b>	<b>79.65%</b>	<b>100.00%</b>

### Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 1,064,926		
Variable Expense	\$ 16,981	1.59%	
Selling Expense		0.00%	
Personnel Expense	\$ 187,325	17.59%	
Semi-Fixed Expense	\$ 83,290	7.82%	
Fixed Expense	\$ 114,070	10.71%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 401,666	37.72%	
Net Profit	\$ 663,260	62.28%	



## NADA ACTUAL SERVICE ANALYSIS

### Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 565,449	÷	193.40	=	2923.7
Customer Truck*		÷		=	0.00
Customer Other*	\$ 195,579	÷	193.40	=	1011.3
Warranty	\$ 478,233	÷	204.06	=	2343.6
Internal	\$ 97,671	÷	154.19	=	633.4
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 1,336,932</b>				<b>6912.0</b>

### POTENTIAL

$$\begin{array}{rclclcl}
 \$ & 1,336,932 & \div & 6912.03 & = & \$ 193.42 \\
 \text{Total labor sales for month} & & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 60.00 & \times & 8 & \times & 26 & = & 12,480.0 \\
 \# \text{ Service mechanical technicians} & & \# \text{ Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 12,480.0 & \times & \$ 193.42 & = & \$ 2,413,894 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 6,912.0 & \div & 12,480.00 & = & 55.38\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	60
	x
Number of Days	26
	x
Number of Hours	8
	x
Effective Labor Rate	193.4
FACILITY POTENTIAL	\$ 2,413,632

FACILITY UTILIZATION	
Total Labor Sales	\$ 1,336,932
	÷
Facility Potential	\$ 2,413,632
	<i>equals</i>
FACILITY UTILIZATION	55.39%