

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 37,127	\$ 28,144	75.80%	31.31%
Customer Truck	\$ 12,479	\$ 6,925	55.49%	10.52%
Customer Other	\$ -	\$ -	0%	0.00%
Warranty	\$ 13,914	\$ 9,761	70.15%	11.73%
Warranty Other	\$ 250	\$ 250	100.00%	0.21%
Internal	\$ 33,677	\$ 22,371	66.43%	28.40%
NVI / Road Ready	\$ 21,122	\$ 13,752	65.11%	17.81%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 118,569	\$ 81,203	68.49%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 81,203	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense	\$ 12,740	15.69%	
Personnel Expense	\$ 22,656	27.90%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 30,420	37.46%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 6,000	7.39%	
Total Expenses	\$ 71,816	88.44%	
Net Profit	\$ 9,387	11.56%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 37,127	÷	93.00	=	399.2
Customer Truck*	\$ 12,479	÷	154.00	=	81.0
Customer Other*	\$ -	÷		=	0.00
Warranty	\$ 13,914	÷	132.00	=	105.4
Internal	\$ 33,677	÷	154.00	=	218.7
New Vehicle Prep	\$ 21,122	÷	132.00	=	160.0
Total	\$ 118,319				964.4

POTENTIAL

$$\begin{array}{rcccl}
 \boxed{\$ 118,319} & \div & \boxed{964.35} & = & \boxed{\$ 122.69} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{8.00} & \times & \boxed{11} & \times & \boxed{13} & = & \boxed{1,144.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{1,144.0} & \times & \boxed{\$ 122.69} & = & \boxed{\$ 140,360} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{966.2} & \div & \boxed{1,144.00} & = & \boxed{84.46\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	26
	x
Number of Hours	12
	x
Effective Labor Rate	122.71
FACILITY POTENTIAL	\$ 382,855

FACILITY UTILIZATION	
Total Labor Sales	\$ 118,319
	÷
Facility Potential	\$ 382,855
	<i>equals</i>
FACILITY UTILIZATION	30.90%