

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 206,528	\$ 158,681	76.83%	73.76%
Customer Truck	\$ -	\$ -	0%	0.00%
Customer Other	\$ 39,846	\$ 30,328	76.11%	14.23%
Warranty	\$ 26,617	\$ 22,333	83.91%	9.51%
Warranty Other	\$ 3,110	\$ 2,758	88.68%	1.11%
Internal	\$ 3,897	\$ 2,203	56.53%	1.39%
NVI / Road Ready	\$ -	\$ -	0%	0.00%
Adj. Cost Of Labor		\$ (11,878)	0%	0.00%
Total	\$ 279,998	\$ 204,425	73.01%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 204,425	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense	\$ -	0.00%	
Personnel Expense	\$ 107,402	52.54%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 75,209	36.79%	
Unallocated Expense	\$ 18,900	9.25%	
Dealer's Salary	\$ 2,813	1.38%	
Total Expenses	\$ 204,324	99.95%	
Net Profit	\$ 101	0.05%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 206,528	÷	140.00	=	1475.2
Customer Truck*	\$ -	÷		=	0.00
Customer Other*	\$ 39,846	÷	72.37	=	550.6
Warranty	\$ 26,617	÷	123.09	=	216.2
Internal	\$ 3,897	÷	36.04	=	108.1
New Vehicle Prep	\$ -	÷	123.09	=	0.0
Total	\$ 276,888				2350.2

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 276,888} \div \boxed{2350.16} = \boxed{\$ 117.82} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{15.00} \times \boxed{10} \times \boxed{17} = \boxed{2,550.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{2,550.0} \times \boxed{\$ 117.82} = \boxed{\$ 300,433} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{3,090.7} \div \boxed{2,550.00} = \boxed{121.20\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	12
	x
Number of Days	26
	x
Number of Hours	11
	x
Effective Labor Rate	117.82
FACILITY POTENTIAL	\$ 404,358

FACILITY UTILIZATION	
Total Labor Sales	\$ 276,888
	÷
Facility Potential	\$ 404,358
	<i>equals</i>
FACILITY UTILIZATION	68.48%