

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 264,515	\$ 207,436	78.42%	34.37%
MD DUTY	\$ 64,161	\$ 45,606	71.08%	8.34%
QUICK SERVICE	\$ 125,901	\$ 35,572	28.25%	16.36%
Warranty	\$ 224,330	\$ 185,247	82.58%	29.15%
			0%	0%
Internal	\$ 65,189	\$ 49,606	76.10%	8.47%
NVI / Road Ready	\$ 25,573	\$ 21,567	84.34%	3.32%
Adj. Cost Of Labor		\$ 1,767	0%	0.00%
<b>Total</b>	<b>\$ 769,669</b>	<b>\$ 546,801</b>	<b>71.04%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 844,592		
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 391,429	46.35%	
Semi-Fixed Expense	\$ 124,358	14.72%	
Fixed Expense	\$ 115,637	13.69%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 10,000	1.18%	
Total Expenses	\$ 641,424	75.94%	
Net Profit	\$ 203,168	24.06%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 264,515	÷	188.24	=	1405.2
MD DUTY	\$ 64,161	÷	188.24	=	340.8
QUICK SERVICE	\$ 125,901	÷	55.43	=	2271.4
Warranty	\$ 224,330	÷	196.48	=	1141.7
Internal	\$ 65,189	÷	200.00	=	325.9
New Vehicle Prep	\$ 25,573	÷	196.48	=	130.2
<b>Total</b>	<b>\$ 769,669</b>				<b>5615.2</b>

**POTENTIAL**

$$\begin{array}{rcccl}
 \boxed{\$ 769,669} & \div & \boxed{5615.24} & = & \boxed{\$ 137.07} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{25.00} & \times & \boxed{8} & \times & \boxed{22} & = & \boxed{4,400.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{4,400.0} & \times & \boxed{\$ 137.07} & = & \boxed{\$ 603,098} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{5,615.2} & \div & \boxed{4,400.00} & = & \boxed{127.62\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	50
	x
Number of Days	22
	x
Number of Hours	8
	x
Effective Labor Rate	137.07
FACILITY POTENTIAL	\$ 1,206,216

FACILITY UTILIZATION	
Total Labor Sales	\$ 769,669
	÷
Facility Potential	\$ 1,206,216
	<i>equals</i>
FACILITY UTILIZATION	63.81%