

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 122,881	\$ 96,361	78.42%	59.41%
Customer Truck			0%	0%
Customer Other	\$ 32,704	\$ 27,036	82.67%	15.81%
Warranty	\$ 18,169	\$ 13,826	76.10%	8.78%
Warranty Other			0%	0.00%
Internal	\$ 33,093	\$ 18,899	57.11%	16.00%
NVI / Road Ready			0%	0.00%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 206,847	\$ 156,122	75.48%	100.00%

Service Department Profit Centering

Department Gross	\$	157,486	% of Gross	Profile
Variable Expense			0.00%	
Selling Expense			0.00%	
Personnel Expense			0.00%	
Semi-Fixed Expense	\$	37,444	23.78%	
Fixed Expense	\$	542	0.34%	
Unallocated Expense			0.00%	
Dealer's Salary	\$	77,501	49.21%	
Total Expenses	\$	115,487	73.33%	
Net Profit	\$	41,999	26.67%	

NADA ACTUAL SERVICE ANALYSIS

Performance

Customer Car*	\$ 122,881	÷	141.20	=	870.3
Customer Truck*		÷	141.20	=	0.00
Customer Other*	\$ 32,704	÷	141.20	=	231.6
Warranty	\$ 18,169	÷	128.00	=	141.9
Internal	\$ 33,093	÷	144.96	=	228.3
New Vehicle Prep	\$ -	÷	144.96	=	0.0
Total	\$ 206,847				1472.1

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 206,847} \div \boxed{1472.11} = \boxed{\$ 140.51} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{11.00} \times \boxed{9} \times \boxed{24} = \boxed{2,376.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{2,376.0} \times \boxed{\$ 140.51} = \boxed{\$ 333,852} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{1,616.5} \div \boxed{2,112.00} = \boxed{76.54\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	15
	x
Number of Days	24
	x
Number of Hours	9
	x
Effective Labor Rate	140.12
FACILITY POTENTIAL	\$ 453,989

FACILITY UTILIZATION	
Total Labor Sales	\$ 206,847
	÷
Facility Potential	\$ 453,989
	<i>equals</i>
FACILITY UTILIZATION	45.56%