

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 165,793	\$ 118,913	71.72%	56.65%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 52,129	\$ 40,701	78.08%	17.81%
Warranty Other	\$ 18,419	\$ 11,222	60.93%	6.29%
Internal	\$ 56,335	\$ 36,841	65.40%	19.25%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (3,604)	0%	0.00%
Total	\$ 292,676	\$ 204,073	69.73%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 204,073		
Variable Expense		0.00%	
Selling Expense	\$ 117,944	57.80%	
Personnel Expense		0.00%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 113,484	55.61%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 231,428	113.40%	
Net Profit	\$ (27,355)	-13.40%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 165,793	÷	96.59	=	1716.5
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 52,129	÷	141.03	=	369.6
Internal	\$ 56,335	÷	69.71	=	808.1
New Vehicle Prep		÷		=	0.00
Total	\$ 274,257				2894.2

POTENTIAL

$$\begin{array}{rclclcl}
 \$ 274,257 & \div & 2894.23 & = & \$ 94.76 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 20.00 & \times & 8 & \times & 22 & = & 3,520.0 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 3,520.0 & \times & \$ 94.76 & = & \$ 333,555 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 3,139.0 & \div & 3,520.00 & = & 89.18\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

val

FACILITY POTENTIAL	
Number of Bays	30
	x
Number of Days	22
	x
Number of Hours	11
	x
Effective Labor Rate	95.96
FACILITY POTENTIAL	\$ 696,670

FACILITY UTILIZATION	
Total Labor Sales	\$ 274,257
	÷
Facility Potential	\$ 696,670
	<i>equals</i>
FACILITY UTILIZATION	39.37%