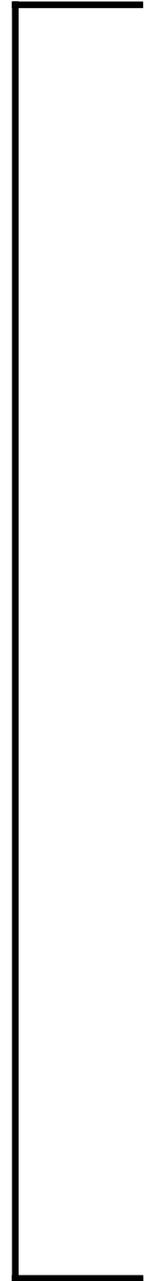


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 95,560	\$ 67,594	70.73%	52.05%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 25,956	\$ 20,487	78.93%	14.14%
Warranty Other			0%	0%
Internal	\$ 62,080	\$ 45,218	72.84%	33.81%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (7,454)	0%	0.00%
Total	\$ 183,596	\$ 125,845	68.54%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 127,644		
Variable Expense	\$ 29,558	23.16%	
Selling Expense		0.00%	
Personnel Expense	\$ 39,737	31.13%	
Semi-Fixed Expense	\$ 14,932	11.70%	
Fixed Expense	\$ 20,466	16.03%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 9,000	7.05%	
Total Expenses	\$ 113,693	89.07%	
Net Profit	\$ 13,951	10.93%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 95,560	÷		=	0.00
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 25,956	÷		=	0.00
Internal	\$ 62,080	÷		=	0.00
New Vehicle Prep		÷		=	0.00
Total	\$ 183,596				0.0

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 183,596} \div \boxed{1643.00} = \boxed{\$ 111.74} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{8.00} \times \boxed{8} \times \boxed{22} = \boxed{1,408.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{1,408.0} \times \boxed{\$ 111.74} = \boxed{\$ 157,336} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{1,643.0} \div \boxed{1,430.00} = \boxed{114.90\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

val

FACILITY POTENTIAL	
Number of Bays	14
	x
Number of Days	26
	x
Number of Hours	9
	x
Effective Labor Rate	111.69
FACILITY POTENTIAL	\$ 365,896

FACILITY UTILIZATION	
Total Labor Sales	\$ 183,596
	÷
Facility Potential	\$ 365,896
	<i>equals</i>
FACILITY UTILIZATION	50.18%