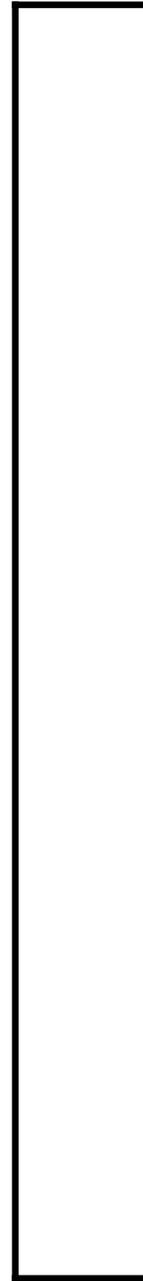


Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 419,724	\$ 328,266	78.21%	44.54%
Customer Truck			0%	0%
Customer Other	\$ 128,314	\$ 94,634	73.75%	13.62%
Warranty	\$ 143,843	\$ 116,000	80.64%	15.27%
Warranty Other			0%	0%
Internal	\$ 250,375	\$ 165,065	65.93%	26.57%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 942,256	\$ 703,965	74.71%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 731,639	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 336,179	45.95%	
Semi-Fixed Expense	\$ 119,539	16.34%	
Fixed Expense	\$ 98,856	13.51%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 5,562	0.76%	
Total Expenses	\$ 560,136	76.56%	
Net Profit	\$ 171,503	23.44%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 419,724	÷	145.00	=	2894.6
Customer Truck*		÷		=	0.00
Customer Other*	\$ 128,314	÷	72.50	=	1769.8
Warranty	\$ 143,843	÷	140.00	=	1027.5
Internal	\$ 250,375	÷	140.00	=	1788.4
New Vehicle Prep		÷		=	0.00
Total	\$ 942,256				7480.3

POTENTIAL

\$ 942,256	\div	7480.34	$=$	\$ 125.96	
Total labor sales for month		Total hours billed		Effective Labor Rate	

7.50	\times	10	\times	26	$=$	1,852.5
# Service mechanical technicians		# Hours/Day		Working Days/Month		Clock Hour A

1,852.5	\times	\$ 125.96	$=$	\$ 233,349	
Clock Hours Available		Effective Labor Rate		Labor sales potential	

How proficient are your technicians ?

10,579.0	\div	14,820.00	$=$	71.38%	
Hours Billed		Hours Available		Tech Proficiency	

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

val

FACILITY POTENTIAL	
Number of Bays	12
	x
Number of Days	208
	x
Number of Hours	10
	x
Effective Labor Rate	125.96
FACILITY POTENTIAL	\$ 3,143,962

FACILITY UTILIZATION	
Total Labor Sales	\$ 942,256
	÷
Facility Potential	\$ 3,143,962
	<i>equals</i>
FACILITY UTILIZATION	29.97%