

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 4,128,188	\$ 3,013,232	72.99%	70.29%
Customer Truck			0%	0%
Customer Other	\$ 31,691	\$ 23,767	75.00%	0.54%
Warranty	\$ 511,386	\$ 378,094	73.94%	8.71%
Warranty Other	\$ 371,479	\$ 310,765	83.66%	6.33%
Internal	\$ 575,974	\$ 401,635	69.73%	9.81%
NVI / Road Ready	\$ 254,159	\$ 201,567	79.31%	4.33%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 5,872,877	\$ 4,329,060	73.71%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 4,589,229		
Variable Expense		0.00%	
Selling Expense	\$ 28,508	0.62%	
Personnel Expense	\$ 2,742,864	59.77%	
Semi-Fixed Expense	\$ 421,662	9.19%	
Fixed Expense	\$ 1,153,695	25.14%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 59,400	1.29%	
Total Expenses	\$ 4,406,129	96.01%	
Net Profit	\$ 183,100	3.99%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 4,128,188	÷	136.95	=	30143.8
Customer Truck*		÷		=	0.00
Customer Other*	\$ 31,691	÷	111.38	=	284.5
Warranty	\$ 511,386	÷	123.02	=	4156.9
Internal	\$ 575,974	÷	125.00	=	4607.8
New Vehicle Prep	\$ 254,159	÷	123.02	=	2066.0
Total	\$ 5,501,398				41259.0

POTENTIAL

$$\begin{array}{rclclcl}
 \$ 5,501,398 & \div & 41259.01 & = & \$ 133.34 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 26.00 & \times & 8 & = & 210 & = & 5,200.0 \\
 \# \text{ Service mechanical technicians} & & \# \text{ Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 5,200.0 & \times & \$ 133.34 & = & \$ 693,358 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 40,963.2 & \div & 46,800.00 & = & 87.53\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	51
	x
Number of Days	233
	x
Number of Hours	8
	x
Effective Labor Rate	133.4
FACILITY POTENTIAL	\$ 12,681,538

FACILITY UTILIZATION	
Total Labor Sales	\$ 5,501,398
	÷
Facility Potential	\$ 12,681,538
	<i>equals</i>
FACILITY UTILIZATION	43.38%