

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Pay	\$ 96,332	\$ 76,912	79.84%	52.69%
Quick Service	\$ 3,791	\$ 2,914	76.87%	2.07%
Service Contract	\$ 510	\$ 244	47.84%	0.28%
Warranty	\$ 57,218	\$ 44,773	78.25%	31.30%
Warranty Other			0%	0%
Internal	\$ 14,600	\$ 11,148	76.36%	7.99%
NVI / Road Ready	\$ 10,380	\$ 7,212	69.48%	5.68%
Adj. Cost Of Labor		\$ 2,557	0%	0.00%
Total	\$ 182,831	\$ 145,760	79.72%	100.00%

Service Department Profit Centering

Service Department Profit Centering				
Expense Category	Dollar Amount		% of Gross	Profile
Department Gross	\$	142,659		
Variable Expense	\$	43,643	30.59%	
Selling Expense			0.00%	
Personnel Expense			0.00%	
Semi-Fixed Expense			0.00%	
Fixed Expense	\$	35,075	24.59%	
Unallocated Expense			0.00%	
Dealer's Salary			0.00%	
Total Expenses	\$	78,718	55.18%	
Net Profit	\$	63,941	44.82%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Labor	\$ 96,332	÷	160.89	=	598.7
Quick Service	\$ 3,791	÷	160.89	=	23.6
Service Contract	\$ 510	÷	160.89	=	3.2
Warranty	\$ 57,218	÷	160.89	=	355.6
Internal	\$ 14,600	÷	160.89	=	90.7
New Vehicle Prep	\$ 10,380	÷	160.89	=	64.5
Total	\$ 182,831				1136.4

POTENTIAL

$$\begin{array}{rcccl}
 \text{\$ } 182,831 & \div & 1136.37 & = & \text{\$ } 160.89 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 6.00 & \times & 8 & \times & 25 & = & 1,200.0 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rcccl}
 1,200.0 & \times & \text{\$ } 160.89 & = & \text{\$ } 193,068 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 1,107.0 & \div & 1,200.00 & = & 92.25\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	25
	x
Number of Hours	10
	x
Effective Labor Rate	160.89
FACILITY POTENTIAL	\$ 402,225

FACILITY UTILIZATION	
Total Labor Sales	\$ 182,831
	÷
Facility Potential	\$ 402,225
	<i>equals</i>
FACILITY UTILIZATION	45.45%