

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer Truck			0%	0%
Customer Other	\$ 1,771,482	\$ 1,286,381	72.62%	51.92%
Warranty	\$ 1,079,930	\$ 817,964	75.74%	31.65%
Warranty Other	\$ 115,141	\$ 85,892	74.60%	3.37%
Internal	\$ 445,385	\$ 284,859	63.96%	13.05%
NVI / Road Ready			0%	0.00%
Adj. Cost Of Labor		\$ (142,403)	0%	0.00%
Total	\$ 3,411,938	\$ 2,332,693	68.37%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 4,233,784		
Variable Expense	\$ 112,364	2.65%	
Selling Expense	\$ 1,883,802	44.49%	
Personnel Expense	\$ 1,095,867	25.88%	
Semi-Fixed Expense	\$ 105,413	2.49%	
Fixed Expense	\$ 67,966	1.61%	
Unallocated Expense	\$ 99,816	2.36%	
Dealer's Salary	\$ -	0.00%	
Total Expenses	\$ 3,365,228	79.49%	
Net Profit	\$ 868,556	20.51%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	Labor Sales / Month		Hourly Labor Rate		Hours Billed
Customer Car*		÷		=	0.00
Customer Truck*		÷		=	0.00
Customer Other*	\$ 1,771,482	÷	189.95	=	9326.0
Warranty	\$ 1,079,930	÷	144.00	=	7499.5
Internal	\$ 445,385	÷	125.00	=	3563.1
New Vehicle Prep	\$ -	÷		=	0.00
Total	\$ 3,296,797				20388.6

POTENTIAL

$$\begin{array}{rclclcl}
 \$ & 3,296,797 & \div & 20388.64 & = & \$ 161.70 \\
 \text{Total labor sales for month} & & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclclcl}
 17.00 & \times & 8 & \times & 22 & = & 2,992.0 \\
 \# \text{ Service mechanical technicians} & & \# \text{ Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 2,992.0 & \times & \$ 161.70 & = & \$ 483,800 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 20,228.6 & \div & 32,912.00 & = & 61.46\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	28
	x
Number of Days	22
	x
Number of Hours	8
	x
Effective Labor Rate	120
FACILITY POTENTIAL	\$ 591,360

FACILITY UTILIZATION	
Total Labor Sales	\$ 3,296,797
	÷
Facility Potential	\$ 591,360
	<i>equals</i>
FACILITY UTILIZATION	557.49%