

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 41,268	\$ 33,163	80.36%	30.80%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 43,668	\$ 35,190	80.59%	32.59%
Warranty Other			0%	0%
Internal	\$ 49,064	\$ 36,952	75.31%	36.61%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 134,000	\$ 105,305	78.59%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 106,324		
Variable Expense	\$ 10,927	10.28%	
Selling Expense	\$ 3,327	3.13%	
Personnel Expense	\$ 38,536	36.24%	
Semi-Fixed Expense	\$ 35,320	33.22%	
Fixed Expense	\$ 15,497	14.58%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 103,607	97.44%	
Net Profit	\$ 2,717	2.56%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 41,268	÷	285.00	=	144.8
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 43,668	÷	195.00	=	223.9
Internal	\$ 49,064	÷	240.00	=	204.4
New Vehicle Prep		÷		=	0.00
Total	\$ 134,000				573.2

POTENTIAL

$$\begin{array}{rcccl}
 \boxed{\$ 134,000} & \div & \boxed{573.17} & = & \boxed{\$ 233.79} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{5.00} & \times & \boxed{8} & \times & \boxed{23} & = & \boxed{920.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{920.0} & \times & \boxed{\$ 233.79} & = & \boxed{\$ 215,084} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{573.2} & \div & \boxed{920.00} & = & \boxed{62.30\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

val

FACILITY POTENTIAL	
Number of Bays	10
	x
Number of Days	23
	x
Number of Hours	8
	x
Effective Labor Rate	233.79
FACILITY POTENTIAL	\$ 430,174

FACILITY UTILIZATION	
Total Labor Sales	\$ 134,000
	÷
Facility Potential	\$ 430,174
	<i>equals</i>
FACILITY UTILIZATION	31.15%