

**Service Department Sales And Gross (Labor Only)**

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer Truck	\$ 11,095	\$ 9,304	83.86%	5.58%
Customer Other	\$ 130,724	\$ 101,749	77.83%	65.70%
MVP Warranty	\$ 5,965	\$ 4,340	72.76%	3.00%
Warranty Other	\$ 34,668	\$ 25,890	74.68%	17.42%
Internal	\$ 12,211	\$ 9,846	80.63%	6.14%
NVI / Road Ready	\$ 4,294	\$ 3,764	87.66%	2.16%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 198,957</b>	<b>\$ 154,893</b>	<b>77.85%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 139,978	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense	\$ 67,680	48.35%	
Personnel Expense		0.00%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 88,878	63.49%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 156,558	111.84%	
Net Profit	\$ (16,580)	-11.84%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Pay	\$ 130,724	÷	145.00	=	901.5
Customer EXL	\$ 11,095	÷	145.00	=	76.5
MVP Contracts	\$ 5,965	÷	136.89	=	43.6
Warranty	\$ 34,668	÷	136.89	=	253.3
Internal	\$ 12,211	÷	135.00	=	90.5
New Vehicle Prep	\$ 4,294	÷	136.89	=	31.4
<b>Total</b>	<b>\$ 198,957</b>				<b>1396.7</b>

**POTENTIAL**

$$\begin{array}{rclclcl}
 \boxed{\$ 198,957} & \div & \boxed{1396.71} & = & \boxed{\$ 142.45} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclclcl}
 \boxed{13.00} & \times & \boxed{8} & \times & \boxed{25} & = & \boxed{2,717.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 \boxed{2,717.0} & \times & \boxed{\$ 143.87} & = & \boxed{\$ 390,895} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 \boxed{1,396.7} & \div & \boxed{2,717.00} & = & \boxed{51.41\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of TECHS	13
	x
Number of Days	25
	x
Number of Hours/Day	8.36
	x
Effective Labor Rate	143.87
FACILITY POTENTIAL	\$ 390,895

FACILITY UTILIZATION	
Total Labor Sales	\$ 198,957
	÷
Facility Potential	\$ 390,895
	<i>equals</i>
FACILITY UTILIZATION	50.90%