

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 182,799	\$ 1,369,215	749.03%	24.77%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 315,073	\$ 233,290	74.04%	42.70%
Warranty Other			0%	0%
Internal	\$ 239,969	\$ 175,199	73.01%	32.52%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
<b>Total</b>	<b>\$ 737,841</b>	<b>\$ 1,777,704</b>	<b>240.93%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 1,945,495	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense	\$ 983,836	50.57%	
Personnel Expense	\$ 81,616	4.20%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 521,852	26.82%	
Unallocated Expense	\$ 5,946	0.31%	
Dealer's Salary	\$ 12,000	0.62%	
Total Expenses	\$ 1,605,250	82.51%	
Net Profit	\$ 340,245	17.49%	



## NADA ACTUAL SERVICE ANALYSIS

### Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 182,799	÷	154.99	=	1179.4
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 315,073	÷	126.03	=	2500.0
Internal	\$ 239,969	÷	154.99	=	1548.3
New Vehicle Prep		÷		=	0.00
<b>Total</b>	<b>\$ 737,841</b>				<b>5227.7</b>

### POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 737,841} \div \boxed{5227.70} = \boxed{\$ 141.14} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{15.00} \times \boxed{11} \times \boxed{6} = \boxed{990.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{990.0} \times \boxed{\$ 141.14} = \boxed{\$ 139,729} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{5,227.7} \div \boxed{990.00} = \boxed{528.05\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	33
	x
Number of Days	6
	x
Number of Hours	11
	x
Effective Labor Rate	141.14
FACILITY POTENTIAL	\$ 307,403

FACILITY UTILIZATION	
Total Labor Sales	\$ 737,841
	÷
Facility Potential	\$ 307,403
	<i>equals</i>
FACILITY UTILIZATION	240.02%