

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

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 88,178	\$ 66,452	75.36%	33.44%
Customer Truck			0%	0%
Customer Other	\$ 5,145	\$ 3,682	71.56%	1.95%
Warranty	\$ 29,828	\$ 23,200	77.78%	11.31%
Warranty Other	\$ 26,623	\$ 20,137	75.64%	10.10%
Internal	\$ 108,450	\$ 80,405	74.14%	41.13%
NVI / Road Ready	\$ 5,470	\$ 4,399	80.42%	2.07%
Adj. Cost Of Labor		\$ -	0%	0.00%
<b>Total</b>	<b>\$ 263,694</b>	<b>\$ 198,275</b>	<b>75.19%</b>	<b>100.00%</b>

### Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 200,217	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense	\$ 9,306	4.65%	
Personnel Expense	\$ 65,534	32.73%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 45,802	22.88%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 120,642	60.26%	
Net Profit	\$ 79,575	39.74%	



## NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 88,178	÷	165.00	=	534.4
Customer Truck*		÷		=	0.00
Customer Other*	\$ 5,145	÷	90.00	=	57.2
Warranty	\$ 29,828	÷	160.00	=	186.4
Internal	\$ 108,450	÷	165.00	=	657.3
New Vehicle Prep	\$ 5,470	÷	160.00	=	34.2
<b>Total</b>	<b>\$ 237,071</b>				<b>1469.5</b>

**POTENTIAL**

$$\begin{array}{rcccl}
 \boxed{\$ 237,071} & \div & \boxed{1469.46} & = & \boxed{\$ 161.33} \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{13.00} & \times & \boxed{11} & \times & \boxed{24} & = & \boxed{3,432.0} \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour Available}
 \end{array}$$

$$\begin{array}{rcccl}
 \boxed{3,432.0} & \times & \boxed{\$ 161.33} & = & \boxed{\$ 553,690} \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rcccl}
 \boxed{1,469.5} & \div & \boxed{3,432.00} & = & \boxed{42.82\%} \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	30
	x
Number of Days	24
	x
Number of Hours	11
	x
Effective Labor Rate	161.33
FACILITY POTENTIAL	\$ 1,277,734

FACILITY UTILIZATION	
Total Labor Sales	\$ 237,071
	÷
Facility Potential	\$ 1,277,734
	<i>equals</i>
FACILITY UTILIZATION	18.55%