

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 357,632	\$ 285,746	79.90%	33.59%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 355,265	\$ 290,765	81.84%	33.37%
Warranty Other			0%	0%
Internal	\$ 257,201	\$ 184,006	71.54%	24.16%
NVI / Road Ready	\$ 94,653	\$ 9,142	9.66%	8.89%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 1,064,751	\$ 769,659	72.29%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 744,509		
Variable Expense		0.00%	
Selling Expense	\$ 505,925	67.95%	
Personnel Expense	\$ 524,758	70.48%	
Semi-Fixed Expense		0.00%	
Fixed Expense		0.00%	
Unallocated Expense	\$ 921,420	123.76%	
Dealer's Salary		0.00%	
Total Expenses	\$ 1,952,103	262.20%	
Net Profit	\$ (1,207,594)	-162.20%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 357,632	÷	134.94	=	2650.3
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 355,265	÷	132.95	=	2672.2
Internal	\$ 257,201	÷	99.00	=	2598.0
New Vehicle Prep	\$ 94,653	÷	132.95	=	711.9
Total	\$ 1,064,751				8632.4

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 1,064,751} \div \boxed{8632.41} = \boxed{\$ 123.34} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{7.00} \times \boxed{8} \times \boxed{24} = \boxed{1,344.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{1,344.0} \times \boxed{\$ 123.34} = \boxed{\$ 165,774} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{120.0} \div \boxed{160.00} = \boxed{75.00\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	8
	x
Number of Days	24
	x
Number of Hours	8
	x
Effective Labor Rate	123.34
FACILITY POTENTIAL	\$ 189,450

FACILITY UTILIZATION	
Total Labor Sales	\$ 1,064,751
	÷
Facility Potential	\$ 189,450
	<i>equals</i>
FACILITY UTILIZATION	562.02%