

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 208,045	\$ 158,124	76.00%	47.96%
Customer Truck			0%	0%
Customer Other	\$ 52,092	\$ 37,428	71.85%	12.01%
Warranty	\$ 84,017	\$ 64,057	76.24%	19.37%
Warranty Other	\$ 14,634	\$ 10,233	69.93%	3.37%
Internal	\$ 71,356	\$ 50,797	71.19%	16.45%
NVI / Road Ready	\$ 3,681	\$ 3,049	82.83%	0.85%
Adj. Cost Of Labor		\$ 5,329	0%	0.00%
Total	\$ 433,825	\$ 329,017	75.84%	100.00%

Service Department Profit Centering

Service Department Profit Centering			
Expense Category	Dollar Amount		
Department Gross	\$ 323,688	% of Gross	Profile
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 103,191	31.88%	
Semi-Fixed Expense	\$ 60,603	18.72%	
Fixed Expense	\$ 33,308	10.29%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 197,102	60.89%	
Net Profit	\$ 126,586	39.11%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 208,045	÷	142.99	=	1455.0
Customer Truck*		÷		=	0.00
Customer Other*	\$ 52,092	÷	142.99	=	364.3
Warranty	\$ 84,017	÷	146.50	=	573.5
Internal	\$ 71,356	÷	125.00	=	570.8
New Vehicle Prep	\$ 3,681	÷		=	0.00
Total	\$ 419,191				2963.6

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 419,191} \div \boxed{2963.61} = \boxed{\$ 141.45} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{20.00} \times \boxed{9} \times \boxed{26} = \boxed{4,420.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{4,420.0} \times \boxed{\$ 141.45} = \boxed{\$ 625,192} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{2,957.4} \div \boxed{3,570.00} = \boxed{82.84\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	40
	x
Number of Days	26
	x
Number of Hours	8.5
	x
Effective Labor Rate	128.11
FACILITY POTENTIAL	\$ 1,132,492

FACILITY UTILIZATION	
Total Labor Sales	\$ 419,191
	÷
Facility Potential	\$ 1,132,492
	<i>equals</i>
FACILITY UTILIZATION	37.01%