

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 265,571	\$ 204,782	77.11%	47.23%
Customer Truck			0%	0%
Customer Other	\$ 15,817	\$ 11,343	71.71%	2.81%
Warranty	\$ 140,929	\$ 104,082	73.85%	25.06%
Warranty Other	\$ 2,683	\$ 1,649	61.46%	0.48%
Internal	\$ 137,303	\$ 102,020	74.30%	24.42%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (1,841)	0%	0.00%
Total	\$ 562,303	\$ 422,035	75.05%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 422,035		
Variable Expense	\$ 235,663	55.84%	
Selling Expense		0.00%	
Personnel Expense		0.00%	
Semi-Fixed Expense		0.00%	
Fixed Expense	\$ 157,461	37.31%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 18,825	4.46%	
Total Expenses	\$ 411,949	97.61%	
Net Profit	\$ 10,086	2.39%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>	=	<i>Hours Billed</i>
Customer Car*	\$ 265,571	÷	185.00	=	1435.5
Customer Truck*		÷		=	0.00
Customer Other*	\$ 15,817	÷	185.00	=	85.5
Warranty	\$ 140,929	÷	118.71	=	1187.2
Internal	\$ 137,303	÷	155.00	=	885.8
New Vehicle Prep		÷		=	0.00
Total	\$ 559,620				3594.0

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 559,620} \div \boxed{3594.01} = \boxed{\$ 155.71} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{40.00} \times \boxed{8} \times \boxed{22} = \boxed{7,040.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{7,040.0} \times \boxed{\$ 155.71} = \boxed{\$ 1,096,191} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{4,884.4} \div \boxed{7,040.00} = \boxed{69.38\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	57
	x
Number of Days	22
	x
Number of Hours	8
	x
Effective Labor Rate	117.88
FACILITY POTENTIAL	\$ 1,182,572

FACILITY UTILIZATION	
Total Labor Sales	\$ 559,620
	÷
Facility Potential	\$ 1,182,572
	<i>equals</i>
FACILITY UTILIZATION	47.32%