

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 213,587	\$ 167,705	78.52%	68.76%
Customer Truck			0%	0%
Customer Other	\$ 5,906	\$ 5,025	85.08%	1.90%
Warranty	\$ 25,196	\$ 21,568	85.60%	8.11%
Warranty Other			0%	0%
Internal	\$ 43,918	\$ 34,408	78.35%	14.14%
NVI / Road Ready	\$ 22,010	\$ 18,175	82.58%	7.09%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 310,617	\$ 246,881	79.48%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 242,100		
Variable Expense	\$ 20,857	8.62%	
Selling Expense	\$ 34,759	14.36%	
Personnel Expense	\$ 49,203	20.32%	
Semi-Fixed Expense	\$ 57,410	23.71%	
Fixed Expense	\$ 29,686	12.26%	
Unallocated Expense		0.00%	
Dealer's Salary	\$ 1,369	0.57%	
Total Expenses	\$ 193,284	79.84%	
Net Profit	\$ 48,816	20.16%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 213,587	÷	165.00	=	1294.5
Customer Truck*		÷		=	0.00
Customer Other*	\$ 5,906	÷	165.00	=	35.8
Warranty	\$ 25,196	÷	167.47	=	150.5
Internal	\$ 43,918	÷	150.00	=	292.8
New Vehicle Prep	\$ 22,010	÷	167.47	=	131.4
Total	\$ 310,617				1904.9

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 310,617} \div \boxed{2302.80} = \boxed{\$ 134.89} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{14.00} \times \boxed{8} \times \boxed{22} = \boxed{2,464.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{r}
 \boxed{2,464.0} \times \boxed{\$ 128.47} = \boxed{\$ 316,550} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{2,302.8} \div \boxed{2,464.00} = \boxed{93.46\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	30
	x
Number of Days	22
	x
Number of Hours	8
	x
Effective Labor Rate	128.47
FACILITY POTENTIAL	\$ 678,322

FACILITY UTILIZATION	
Total Labor Sales	\$ 310,617
	÷
Facility Potential	\$ 678,322
	<i>equals</i>
FACILITY UTILIZATION	45.79%