

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 45,716	\$ 33,034	72.26%	27.49%
Customer Truck			0%	0.00%
Customer Other			0%	0%
Warranty	\$ 70,578	\$ 51,666	73.20%	42.44%
Warranty Other	\$ 50,024	\$ 35,856	71.68%	30.08%
Internal			0%	0%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 166,318	\$ 120,556	72.49%	100.00%

Service Department Profit Centering

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Expense Category	Dollar Amount		
Department Gross	\$ 119,988	% of Gross	Profile
Variable Expense	\$ 38,864	32.39%	
Selling Expense		0.00%	
Personnel Expense	\$ 53,006	44.18%	
Semi-Fixed Expense	\$ 40,505	33.76%	
Fixed Expense	\$ 28,520	23.77%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 160,895	134.09%	
Net Profit	\$ (40,907)	-34.09%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 45,716	÷	126.00	=	362.8
Customer Truck*	\$ -	÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 70,578	÷	119.16	=	592.3
Internal		÷	118.08	=	0.00
New Vehicle Prep		÷		=	0.00
Total	\$ 116,294				955.1

POTENTIAL

$$\begin{array}{rclclcl}
 \$ 116,294 & \div & 955.12 & = & \$ 121.76 \\
 \text{Total labor sales for month} & & \text{Total hours billed} & & \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{rclclcl}
 16.00 & \times & 8 & \times & 23 & = & 2,944.0 \\
 \text{\# Service mechanical technicians} & & \text{\# Hours/Day} & & \text{Working Days/Month} & & \text{Clock Hour A}
 \end{array}$$

$$\begin{array}{rclclcl}
 2,944.0 & \times & \$ 121.76 & = & \$ 358,457 \\
 \text{Clock Hours Available} & & \text{Effective Labor Rate} & & \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{rclclcl}
 968.5 & \div & 2,944.00 & = & 32.90\% \\
 \text{Hours Billed} & & \text{Hours Available} & & \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	16
	x
Number of Days	23
	x
Number of Hours	10
	x
Effective Labor Rate	120
FACILITY POTENTIAL	\$ 441,600

FACILITY UTILIZATION	
Total Labor Sales	\$ 116,294
	÷
Facility Potential	\$ 441,600
	<i>equals</i>
FACILITY UTILIZATION	26.33%