

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car			0%	0%
Customer			0%	0.00%
Customer Other	\$ 222,961	\$ 147,918	66.34%	56.68%
Warranty	\$ 96,193	\$ 65,000	67.57%	24.45%
Warranty Other			0%	0%
Internal	\$ 74,226	\$ 47,720	64.29%	18.87%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor		\$ (1,592)	0%	0.00%
Total	\$ 393,380	\$ 259,046	65.85%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	
Department Gross	\$ 259,046	% of Gross
Variable Expense	\$ 164,678	63.57%
Selling Expense		0.00%
Personnel Expense	\$ 312,834	120.76%
Semi-Fixed Expense	\$ 86,422	33.36%
Fixed Expense	\$ 137,426	53.05%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 701,360	270.75%
Net Profit	\$ (442,314)	-170.75%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*		÷		=	0.0
Customer Truck*	\$ -	÷		=	0.00
Customer Other*	\$ 222,961	÷	114.85	=	1537.0
Warranty	\$ 96,193	÷	114.85	=	468.0
Internal	\$ 74,226	÷	114.85	=	1432.0
New Vehicle Prep		÷		=	0.00
Total	\$ 393,380				3437.0

POTENTIAL

\$ 393,380	\div	3437.00	$=$	\$ 114.45	
Total labor sales for month		Total hours billed		Effective Labor Rate	

12.00	\times	10	\times	22	$=$	2,508.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

2,508.0	\times	\$ 114.45	$=$	\$ 287,052	358814.8
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%	Labor sales potential @ 125%

How proficient are your technicians ?

3,437.0	\div	2,508.00	$=$	137.04%	
Hours Billed		Hours Available		Tech Proficiency	

val

FACILITY POTENTIAL	
Number of Bays	12
	x
Number of Days	22
	x
Number of Hours	9.5
	x
Effective Labor Rate	\$ 114.45
FACILITY POTENTIAL	\$ 287,052

FACILITY UTILIZATION	
Total Labor Sales	\$ 393,380
	÷
Facility Potential	\$ 287,052
	<i>equals</i>
FACILITY UTILIZATION	137.04%