

Service Description Rear axle
brakes - one
axle

MARKET RATE (total parts, labor and supplies) \$ 1,440.00

Operation	LABOR					GP% MU Factor	Target GP% 70.0%	Target GP% Price
	Flat Rate Hours to Perform Repair			(B) Total Cost	=			
	(A) FRH needed per repair	×	Tech Cost					
Remove wheel	0.50		\$ 35.00	\$17.50		233.3%	\$58.33	
Remove drum	0.20		\$ 35.00	\$7.00		233.3%	\$23.33	
Remove brake hardware	0.25		\$ 35.00	\$8.75		233.3%	\$29.17	
Cleaning brake mounting services	1.00		\$ 35.00	\$35.00		233.3%	\$116.67	
Assembly new brakes	0.70		\$ 35.00	\$24.50		233.3%	\$81.67	
Assembly drum	0.20		\$ 35.00	\$7.00		233.3%	\$23.33	
Assembly wheel	0.40		\$ 35.00	\$14.00		233.3%	\$46.67	
Tork wheel	0.20		\$ 35.00	\$7.00		233.3%	\$23.33	
Adjust brakes	0.30		\$ 35.00	\$10.50		233.3%	\$35.00	
Road test	0.25		\$ 35.00	\$8.75		233.3%	\$29.17	
TOTAL	4			\$ 140.00			\$ 466.67	

Part Number	Cost	×	PARTS		=	(B) Total Cost	×	GP% MU Factor	Target GP% 33.0%	Selling Price
			(A) Units needed per repair	=						
BKE4709E2HD2 shoe kit	\$71.95		2			\$143.90		49.3%		\$214.78
16231X drum	\$129.95		2			\$259.90		49.3%		\$387.91
						\$0.00		49.3%		\$0.00
						\$0.00		49.3%		\$0.00
						\$0.00		49.3%		\$0.00
						\$0.00		49.3%		\$0.00
						\$0.00		49.3%		\$0.00
TOTAL	\$201.90					\$403.80				\$602.69

Miscellaneous, machine, supplies, etc.	\$ 25
TOTAL SELLING PRICE (w/out tax)	\$ 1,094.35
Selling Price vs. Market Difference	\$ (345.65)
ELR	\$ 116.67
Current Labor GP %	65%
Tech cost to maintain current GP%	\$ 40.83 per hour
Labor GP	\$ 326.67
Parts GP	\$ 198.89
TOTAL GP	\$ 525.55