

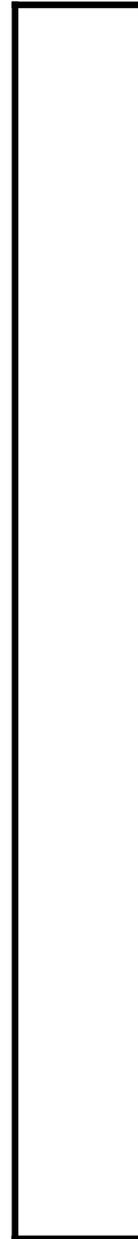
Service Department Sales And Gross (Labor Only)

\$ -

Category	Sales	Gross	Gross as	
			% of Sales	%Sales Contribution
Customer Car	\$ 342,741	\$ 261,803	76.39%	35.80%
Customer			0%	0%
Customer Other			0%	0%
Warranty	\$ 470,794	\$ 360,451	76.56%	49.18%
Warranty Other			0%	0%
Internal	\$ 109,106	\$ 79,258	72.64%	11.40%
NVI / Road Ready	\$ 34,741	\$ 32,412	93.30%	3.63%
Adj. Cost Of Labor		\$ (9,083)	0%	0.00%
Total	\$ 957,382	\$ 724,841	75.71%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	\$ 724,841	% of Gross
Variable Expense		0.00%
Selling Expense		0.00%
Personnel Expense	\$ 237,458	32.76%
Semi-Fixed Expense	\$ 79,200	10.93%
Fixed Expense	\$ 118,458	16.34%
Unallocated Expense		0.00%
Dealer's Salary		0.00%
Total Expenses	\$ 435,116	60.03%
Net Profit	\$ 289,725	39.97%



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Effective Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 342,741	÷	197.00	=	1739.8
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 470,794	÷	192.00	=	2452.1
Internal	\$ 109,106	÷	208.00	=	524.5
New Vehicle Prep	\$ 34,741	÷	198.88	=	174.7
Total	\$ 957,382				4891.1

POTENTIAL

\$ 957,382	÷	4891.09	=	\$ 195.74
Total labor sales for month		Total hours billed		Effective Labor Rate

30.00	x	8	x	27	=	6,480.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A

5,192.0	x	\$ 195.74	=	\$ 1,016,283		1585496
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

5,090.0	÷	5,192.00	=	98.04%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL	
Number of Bays	70
	x
Number of Days	24
	x
Number of Hours	8
	x
Effective Labor Rate	\$ 195.74
FACILITY POTENTIAL	\$ 2,630,748

FACILITY UTILIZATION	
Total Labor Sales	\$ 957,382
	÷
Facility Potential	\$ 2,630,748
	<i>equals</i>
FACILITY UTILIZATION	36.39%