

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	% of Sales	% Sales Contribution
Customer Car	\$ 19,470	\$ 14,763	75.83%	36.27%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 3,005	\$ 2,368	78.83%	5.60%
Warranty Other			0%	0%
Internal	\$ 31,202	\$ 27,758	88.96%	58.13%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	\$ 53,676	\$ 44,889	83.63%	100.00%

April 2023

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross	Profile
Department Gross	\$ 53,676		
Variable Expense		0.00%	
Selling Expense		0.00%	
Personnel Expense	\$ 35,607	66.34%	
Semi-Fixed Expense	\$ 7,361	13.71%	
Fixed Expense	\$ 8,624	16.07%	
Unallocated Expense		0.00%	
Dealer's Salary		0.00%	
Total Expenses	\$ 51,592	96.12%	
Net Profit	\$ 2,084	3.88%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>	=	<i>Hours Billed</i>
Customer Car*	\$ 19,470	÷	141.67	=	137.4
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 3,005	÷	128.50	=	23.4
Internal	\$ 31,202	÷	141.67	=	220.2
New Vehicle Prep		÷		=	0.00
Total	\$ 53,676				381.1

POTENTIAL

$$\begin{array}{r}
 \boxed{\$ 53,676} \div \boxed{381.06} = \boxed{\$ 140.86} \\
 \text{Total labor sales for month} \quad \text{Total hours billed} \quad \text{Effective Labor Rate}
 \end{array}$$

$$\begin{array}{r}
 \boxed{4.00} \times \boxed{8} \times \boxed{20} = \boxed{640.0} \\
 \text{\# Service mechanical technicians} \quad \text{\# Hours/Day} \quad \text{Working Days/Month} \quad \text{Clock Hour Available}
 \end{array}$$

$$\begin{array}{r}
 \boxed{640.0} \times \boxed{\$ 140.86} = \boxed{\$ 90,152} \\
 \text{Clock Hours Available} \quad \text{Effective Labor Rate} \quad \text{Labor sales potential}
 \end{array}$$

How proficient are your technicians ?

$$\begin{array}{r}
 \boxed{346.1} \div \boxed{301.25} = \boxed{114.89\%} \\
 \text{Hours Billed} \quad \text{Hours Available} \quad \text{Tech Proficiency}
 \end{array}$$

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

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FACILITY POTENTIAL	
Number of Bays	4
	x
Number of Days	18
	x
Number of Hours	608
	x
Effective Labor Rate	123.79
FACILITY POTENTIAL	\$ 5,419,031

FACILITY UTILIZATION	
Total Labor Sales	\$ 53,676
	÷
Facility Potential	\$ 5,419,031
	<i>equals</i>
FACILITY UTILIZATION	0.99%