Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	$ 228,389	$ 154,022	67.44%	46.22%
Customer			0%	0%
Customer Other	$ 29,853	$ 22,558	75.56%	6.04%
Warranty	$ 52,450	$ 37,736	71.95%	10.62%
Warranty Other			0%	0%
Internal	$ 183,418	$ 149,701	81.62%	37.12%
NVI / Road Ready			0%	0%
Adj. Cost Of Labor			0%	0.00%
Total	$ 494,110	$ 364,017	73.67%	100.00%

Service Department Profit Centering

Expense Category	Dollar Amount	% of Gross
Department Gross	$ 364,017	
Variable Expense	$ 157,874	43.37%
Selling Expense	$ 528,166	145.09%
Personnel Expense		0.00%
Semi-Fixed Expense	$ 373,312	102.55%
Fixed Expense	$ 160,044	43.97%
Unallocated Expense		0.00%
Dealer's Salary	$ 10,000	2.75%
Total Expenses	$ 1,229,396	337.73%
Net Profit	$ (865,379)	-237.73%

NADA ACTUAL SERVICE ANALYSIS

Performance

	Labor Sales / Month		Effective Labor Rate		Hours Billed
Customer Car*	$ 228,389	÷	114.87	=	1988.2
Customer Truck*		÷		=	0.00
Customer Other*	$ 29,853	÷	114.87	=	259.9
Warranty	$ 52,450	÷	90.43	=	580.0
Internal	$ 183,418	÷	158.71	=	1155.7
New Vehicle Prep	$ 21,885	÷	229.00	=	95.6
Total	$ 515,995				4079.4

POTENTIAL

$ 515,995	÷	4079.38	=	$ 126.49		
Total labor sales for month		Total hours billed		Effective Labor Rate		
27.00	x	10	x	21	=	5,670.0
# Service mechanical technicians		# Hours per day for one tech		Working Days/Month		Clock Hour A
5,670.0	x	$ 126.49	=	$ 717,191		896488.2
Clock Hours Available		Effective Labor Rate		Labor sales potential @100%		Labor sales potential @ 125%

How proficient are your technicians ?

4,079.4	÷	5,670.00	=	71.95%
Hours Billed		Hours Available		Tech Proficiency

val

FACILITY POTENTIAL

Number of Bays	30
Number of Days	6
	x
Number of Hours	58
	x
Effective Labor Rate	$ 126.49
FACILITY POTENTIAL	$ 1,320,541

FACILITY UTILIZATION

Total Labor Sales	$ 515,995
	÷
Facility Potential	$ 1,320,541
	equals
FACILITY UTILIZATION	39.07%