

Name:

B-22.06

Date:

Section:

Labor variances:

Actual hours of labor	-
Actual rate	\$ -
Actual cost of direct labor	\$ -
Output - number of clubs	-
Standard hours per club	\$ -
Standard hours to achieve output	-
Standard rate per hour	\$ -
Standard cost of direct labor	\$ -
Total labor variance (standard cost v. actual cost)	\$ -

Labor rate variance:

Standard rate	\$ -
Actual rate	-
	\$ -
Actual hours	-
Unfavorable labor rate variance	\$ -

Labor efficiency variance:

Standard hours	-
Actual hours	-
	-
Standard rate	\$ -
Favorable labor efficiency variance	\$ -