

Labor variances:

Actual Labor Cost	
Actual hours of labor	-
Actual rate	\$ -
Actual cost of direct labor	\$ -

Standard Labor Cost	
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	-
Labor rate variance	\$ -

Labor efficiency variance:

Standard hours	-
Actual hours	-
	-
Standard rate	\$ -
Labor efficiency variance	\$ -