

(a) Variable overhead variances

Actual cost of variable overhead	\$ _____ -
Standard hours	_____ -
Standard rate per hour	\$ _____ -
Standard cost of variable overhead	\$ _____ -
Actual use at standard cost	\$ _____ -
Total variable overhead variance	\$ _____ -
Variable overhead spending variance	\$ _____ -
Variable overhead efficiency variance	\$ _____ -

(b) Fixed overhead variances

Actual cost of fixed overhead	\$ _____ -
Standard hours	_____ -
Standard rate per hour	\$ _____ -
Standard cost of fixed overhead	\$ _____ -
Budgeted fixed overhead	\$ _____ -
Total fixed overhead variance	\$ _____ -
Fixed overhead spending variance	\$ _____ -
Fixed overhead volume variance	\$ _____ -