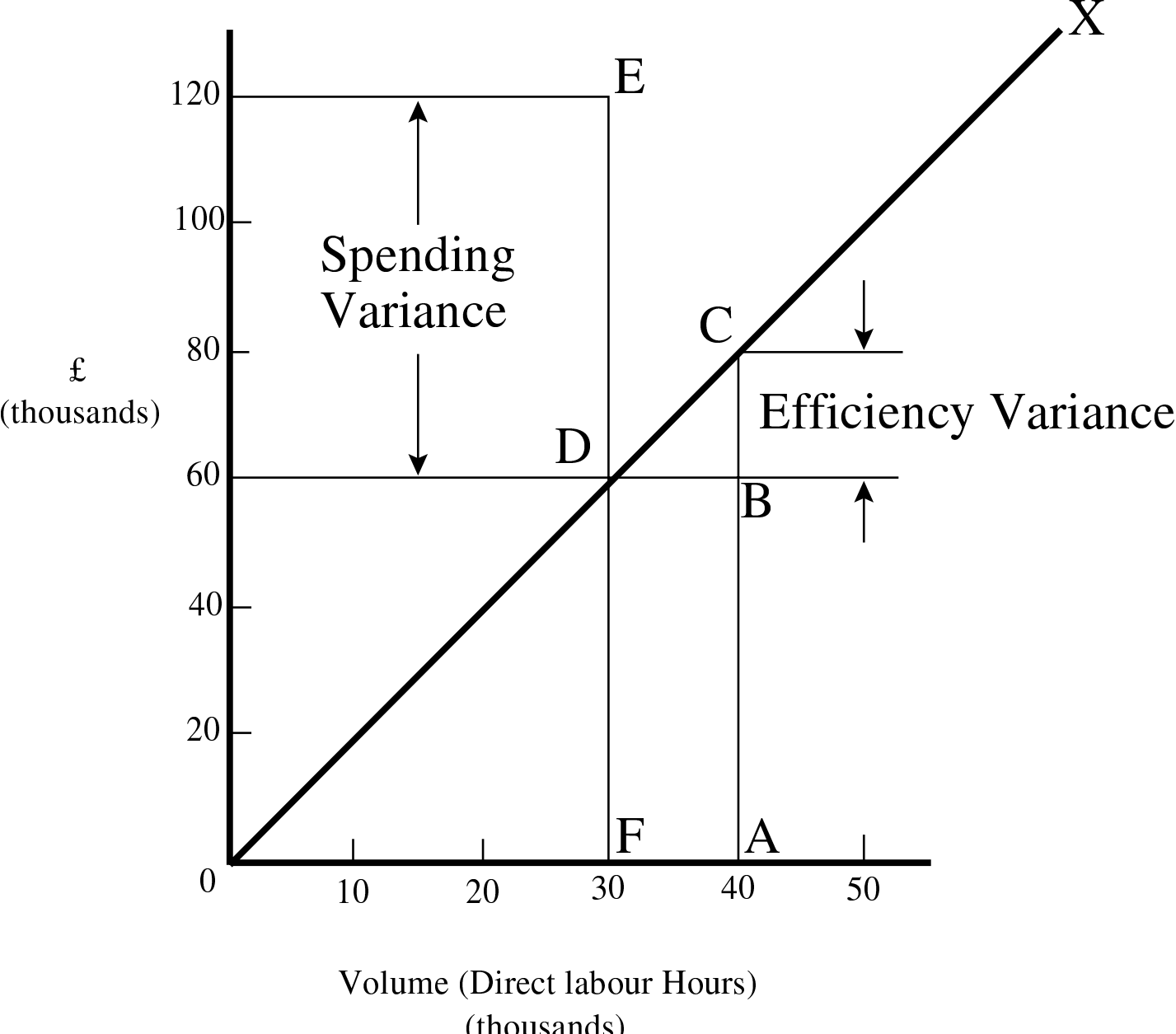
X
E
120
100
Spending
Variance
80
£
(thousands)
C
Efficiency Variance
D
60
B
40
20
F
A
0
10
20
30
40
50
Volume (Direct labour Hours)
(thousands)