

Budget.

Sand 30kg @ 50p = £15.00  
 Cement 10kg @ £1.00 = £10.00  
40kg £25.00

Actual.

34kg @ ? = £14.00 1F  
 4kg @ ? = £9.00 1F  
38kg £23.00 2.00F

£2.00 Fav

Sand

30 @ 50p = 15.00  
 34 @ 50p = 16.00  
1.00A  
 34 @ 50p = 16.00  
 34 @ = 14.00 > 1.00F  
2.00F

Cement

10kg @ 1.00 = 10.00  
 4kg @ 1.00 = 4.00  
6.00F  
 4 @ 1.00 = 4.00 >  
 4 @ ? = 9.00 1.00F  
5.00A

Quantity var.      S      C      £      £  
 1.00A      3.00F = 2.00F

Mix

Yield

ratio

S      C      = ~~38~~ 38      S      C  
 34      4      = ~~38~~ 38      28.5      9.5  
28.5      9.5      = ~~38~~ 38      30.0      10.0 Budget

more used

+5.5      -5.5 less used      -1.5      -1.5  
50p      1.00      50p      1.00

Mix

2.75f = 2.75A + 5.50f      1.25f = 0.75F + 0.50F

Budget

Actual

Sand	30 e 50p =	€15.00	33 e ? =	€14.00	1.00F
Cement	10 e 1.00 =	€10.00	11 e ? =	€9.00	1.00F
	<u>40</u>	<u>25.00</u>	<u>44</u>	<u>23.00</u>	<u>2.00F</u>

← 2.00F →

Sand

30 e 50p =	15.00
33 e 50p =	<u>16.50</u>
	1.50A
33 e 50p =	16.50 > 1.00F
33 e ? =	<u>14.00</u>
	2.50F

Cement

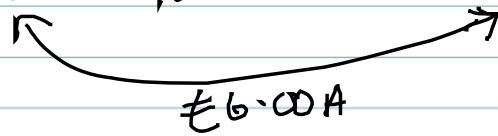
10 e 1.00 =	10.00
11 e 1.00 =	<u>11.00</u>
	1.00A
11 e 1.00 =	11.00 > 1.00F
11 e ? =	<u>9.00</u>
	2.00F

Mix variance.

	S	C	
Actual.	33	11	44
In proportion			44

# Concrete Budget

Budget			Actual		
Sand	30 e 50p	= €15.00	36 e ?	= €20.00	5.00A
Cement	10 e 1.00	= €10.00	9 e ?	= €11.00	1.00A
	<u>40</u>	<u>€25.00</u>	<u>45</u>	<u>€31.00</u>	<u>6.00A</u>



## Sand.

30 e · 50	= €15.00
36 e · 50	= €18.00
	<u>€ 3.00A</u>
36 e · 50	= €18.00
36 e ?	= €20.00
	<u>€ 2.00A</u>

## Cement

10 e 1.00	= 10.00
9 e 1.00	= 9.00
	<u>1.00F</u>
9 e 1.00	= 9.00
9 e ?	= 11.00
	<u>2.00A</u>

We now take the two quantity variances and analyse into Mix and Yield variances.

Sand	€ 3.00A
Cement	€ 1.00F
	<u>€ 2.00A</u>

## Mix.

	Sand	Cement	Total
Actual	36	9	45
Standard	<u>33.75</u>	<u>11.25</u>	<u>45</u>
	+ 2.25	- 2.25	
	e 50p	e 1.00	
	€ 1.125A	€ 2.25F	

↙ ↘  
€ 1.125F

## Yield

	Sand	Cement	Total
Standard	33.75	11.25	45
Budget	<u>30</u>	<u>10</u>	<u>40</u>
	+ 3.75	+ 1.25	
	e 50p	e 1.00	
	€ 1.875A	€ 1.25A	

↓ ↓  
€ 3.125A

↙ ↘  
€ 2.00A

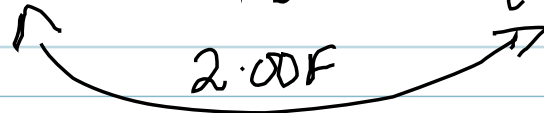
# Concrete Budget

# Actual

Sand 30kg @ 50p = £15.00  
 Cement 10kg @ 1.00 = £10.00  
40kg  
 £25.00

34kg = £14 = £1.00 F  
 7kg = £7 = £1.00 F  
41kg  
 £23.00 £2.00 F

S:C = 3:1



B @ B  
 A @ B

~~A @ B~~  
 A @ A

Sand.

30 @ 50p = 15.00  
 34 @ 50p = 17.00  
2.00A

34 @ 50p = 17.00  
 34 = 14.00 > £1.00 F  
3.00F

Cement

10 @ 1 = 10  
 7 @ 1 = 7  
3.00F  
 7 @ 1 = 7 > £1.00 F  
 7 @ = 9  
2.00A

Quantity variances

Sand 2.00A  
 Cement 3.00F  
1.00F

	Sand	Cement	Total		Sand	Cement	Total
Actual	34	7	41	In proportion	30.75	10.25	
In proportion	30.75	10.25	41	Budget	30	10	
Difference	+ 3.25	- 3.25			+ 0.75	+ 0.25	
	50p	£1.00			50p	£1.00	
	£1.625A	£3.25F			£0.375A	£0.25A	

Mix variance £1.625F

Yield variance £0.625A

Check

£1.00F  
 As expected.