A company produces the follow incomplete information regarding actual and budgeted direct material and production:

 Budgeted Actual

Units produced 1,500 UNITS ? units

Material used 6,000 kg 6,640 kg

Price pad per kg $? $2.10

The following variances are known

 Material price variance $664 U

 Material flexible variance $1,144 U

 Material volume variance $800 U

1. What is the budgeted price per kg?
2. What is the efficiency variance for direct materials?
3. What is the actual number of units produced?