Tiger, Inc., has developed the following standard cost data based on 60,000 direct labor hours, which is 75% of capacity   
  
    
  
During the last period, the company operated at 80% of capacity and produced 128,000 units. Actual costs were:  
  
    
  
Determine the direct materials price and quantity variances and the direct labor rate and efficiency variances. Indicate whether each variance is favorable or unfavorable.  
  
 