You can use an L-Pad in the crossover circuit. It's basically a high-power potentiometer. As for measurement of a driver for Spice, you can use an ohmmmeter for DC resistance and a signal generator and a scope for inductance and resonance measurements. You'll have to check it at various frequencies and plot an impedance curve. Then you'll have to back solve to find the reactance values. At relatively high frequencies, voice coil inductance will dominate, so that part will be easy. The inductance value will change depending on frequency and drive level. I'd be most intersted in the inductance near the crossover point and other points of interest. The resonance(s) will be lower, at the mechanical resonance of the diaphragm and any horns or other acoustic attachments that are installed. You'll have to backsolve a virtual circuit for those by curve fitting. But you may not really need to know those values, unless your crossover frequencies are near and you expect interaction.