$$C = \frac{\lambda}{\mu} \left( P_s + \sum_{k=1}^{s-1} \frac{1}{k! \mu^{k-s}} \left( \frac{\lambda}{\mu} \right)^k P_s \right)$$

$$\max z = \frac{(\mu_1 - \mu_2)^2}{s_1^2 + s_2^2}$$