wo machines. These machines ha The following information applies t		•	
Machine	Χ	Υ	
Hourly rate of production	160	250	
Material cost per unit	\$5.00	\$4.60	
lourly labour rate	\$10	\$10	
Number of operatives	4	5	
Fixed costs per order	\$200	\$500	
/ariable unit costs	\$2.40	\$2.60	
Orders have been received from downlich machine should be used not be split between machines, border. a) Order 123/P for 800 container	for each order, in or out the same machir	rder to minimise cos	t? Orders
a) Order 120/1 for 000 container	3		