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(2) (4) (5) = (3) + (4) (a) 180

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$4,500 \div 300,000 = \$66.67$
 $5,500 \div 300,000 = \$81.82$
 $450,000 \div 220 = \$211.82$
 $130 \times \$196.67 = \$25,567.10$
 $130 \times \$211.82 = \$27,536.60$
(b) $220 \times \$211.82 = \$46,600.40$
 $180 \times \$196.67 = \$35,400.60$
\$211.82 \$130 \$211.82 \$130 \$211.82 \$130 \$196.67. The unit cost for 220 tons mined per day is \$211.82, while for 180 tons it is only \$196.67.

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