Page:
Date: / /

Factory Cost = Material Cost + Labour + Factory OH

$161.875 = 100 + (1.25 \times \text{Actual Hours}_{(AH)}) + (0.5 \times AH)$

$161.875 - 100 = (1.25\,AH + 0.5\,AH)$

$61.875 = 1.75\,AH$

$\frac{61.875}{AH} = \frac{1.75\,AH}{AH\ 1.75}$

$35.35 = AH$