Pabrik	Proyek							
	L_1	L_2	L_3	S	OC	OC	OC	OC
P_1	4 —	8 56	8 —	56	4	0	8	8
P_2	16 —	24 41	16 41	82	0	8	24	—
P_3	8 72	16 5	24 —	77	8	8	16	16
D	72	102	41	215				
OC	4	8	8					
OC	—	8	8					
OC	—	8	—					
OC	—	8	—					

$Z_{awal} = 8.56 + 24.41 + 16.41 + 8.72 + 16.5 = 2744$

Tabel Transportasi :

Pabrik	Pasar 1	Pasar 2	Pasar 3	Penawaran
1	8 → 120	5 —	6 →	120
2	15 (10) 30	+ 10 50 (40)	12 —	80
3	+ 3 (90) —	— 9 20 —	10 60	80
Permintaan	150	70	60	280

$Z_{awal} = 2690$

Sel Kosong: X_{12} : $X_{12} \to X_{22} \to X_{21} \to X_{11}$ =
$5 - 10 + 15 - 8 = 2$

X_{13} : $X_{13} \to X_{33} \to X_{32} \to X_{22} \to X_{11}$
$6 - 10 + 9 - 10 + 15 - 8 = 2$

X_{23} : $X_{23} \to X_{33} \to X_{32} \to X_{22} \to X_{21}$
$12 - 10 + 9 - 10 + 15 = -11$

X_{31} : $X_{31} \to X_{21}$
$3 - 15 + 10 - 9 = -11$

X_{ij}
i : ke mana pass
j : indeks kolom

Tabel Transportasi :

Pabrik	Pasar 1	Pasar 2	Pasar 3	Penawaran
1	8 → 120	5 —	6 →	120
2	— 15 10 —	10 70	12 + (10)	80
3	+ 3 20 (30)	9	10 — 60 (50)	80
Permintaan	150	70	60	280

Sel Kosong:

X_{12} : $X_{12} \to X_{22} \to X_{21} \to X_{11}$
$5 - 10 + 15 - 8 = 2$

X_{13} : $X_{13} \to X_{33} \to X_{31} \to X_{11}$
$6 - 10 + 3 - 8 = -9$ ✓

X_{23} : $X_{23} \to X_{33} \to X_{31} \to X_{21}$
$12 - 10 + 3 - 15 = -10$ ✓

X_{32} : $X_{32} \to X_{31} \to X_{21} \to X_{22}$
$9 - 3 + 15 - 10 = 11$

Tabel Transportasi :

Pabrik	Pasar 1	Pasar 2	Pasar 3	Penawaran
1	(70) 8 → 120	5 —	+ 6 50	120
2	15	10 70	12 10	80
3	+ 3 30 (80)	9	— 10 50 —	80
Permintaan	150	70	60	280

Sel Kosong:

X_{12} : $X_{12} \to X_{11} \to X_{31} \to X_{33} \to X_{23} \to X_{22}$
$5 - 8 + 3 - 10 + 12 - 10 = -8$ ✓

X_{13} : $X_{13} \to X_{33} \to X_{31} \to X_{11}$
$6 - 10 + 3 - 8 = -9$ ✓

X_{21} : $X_{21} \to X_{23} \to X_{33} \to X_{31}$
$15 - 12 + 10 - 3 = 10$

X_{32} : $X_{32} \to X_{33} \to X_{23} \to X_{22}$
$9 - 10 + 12 - 10 = 1$