ke / dari	Proyek X	Y	Z	Produksi
Pabrik A	[4] X	[8] 56	[8] X	56
B	[16] X	[29] 41	[16] 41	~~82~~ 41
C	[5] 72	[16] 5	[29] X	~~77~~ 5
kebutuhan	72	102	41	

Selisih 1.

Baris = - 4
- 0
- (11)

kolom = - 1
- 8
- 8

Selisih 2

Baris = 1 0
2 (8)
3 8

kolom = 1 -
2 8
3 8

Selisih 3

Baris = -
-

kolom = -
-
-

Biaya Optimal = (56 x 8) + (41 x 29) + (41 x 16) + (72 x 5) + (5 x 16)
= 448 + 989 + 656 + 360 + 80
= Rp. 2.528