$$y - \bar{y} = b(x - \bar{x}) \iff y = (\bar{y} - b\bar{x}) + bx \equiv y = a + bx$$

$$\implies a = \bar{y} - b\bar{x}$$

$$v_i = y_i - (a + bx_i)$$

$$= y_i - (\bar{y} - b\bar{x} + bx_i)$$

$$= y_i - \bar{y} + b(\bar{x} - x_i)$$

$$\sum v_i^2 = \sum (y_i - \bar{y} + b(\bar{x} - x_i))^2$$

$$\left(\sum v_i^2\right)' = \sum 2(y_i - \bar{y} + b(\bar{x} - x_i))(\bar{x} - x_i)$$

$$\left(\sum v_i^2\right)' = 0$$

$$\sum 2(y_i - \bar{y} + b(\bar{x} - x_i))(\bar{x} - x_i) = 0$$

$$\sum (y_i - \bar{y})(\bar{x} - x_i) + b\sum (\bar{x} - x_i)^2 = 0$$

$$b\sum (x_i - \bar{x})^2 = \sum (y_i - \bar{y})(x_i - \bar{x})$$

$$b = \left[\frac{\sum (y_i - \bar{y})(x_i - \bar{x})}{\sum (x_i - \bar{x})^2}\right]$$