

I		Destination				Supply	Row Difference
		1	2	3	4		
Source	1	50	90	80	0	60	50
	2	$M$	60	50	0	40	20
	3	$M$	30	40	0	30	30
Demand		20	10	30	70	Select $x_{11} = 20$	
Column Difference		$M - 50$	30	10	0	Eliminate column 1	