	1	2	3	4	5	
1	3	7	11	4	2	10
2	5	9	4	2	8	15
3	6	1	9	4	7	12
	8	6	10	7	6	

$min\ 3x_{11} + 7x_{12} + 11x_{13} + 4x_{14} + 2x_{15} + 5x_{21} + 9x_{22} + 4x_{23} + 2x_{24} + 8x_{25} + 6x_{31} + 1x_{32} + 9x_{33} + 4x_{34} + 7x_{35}$

subject to:

$x_{11} + x_{12} + x_{13} + x_{14} + x_{15} = 10$

$x_{21} + x_{22} + x_{23} + x_{24} + x_{25} = 15$

$x_{31} + x_{32} + x_{33} + x_{34} + x_{35} = 12$

$x_{11} + x_{21} + x_{31} = 8$

$x_{12} + x_{22} + x_{32} = 6$

$x_{13} + x_{23} + x_{33} = 10$

$x_{14} + x_{24} + x_{34} = 7$

$x_{15} + x_{25} + x_{35} = 6$

$x \geq 0$

1. Pivot on all the a_n variables.
2. Pivot on all the x_n variables where there is a negative value in the top (green) row. Lowest ratio of rhs/value is pivot point.
3. Kill all a_n variables.
4. Edit the solution (green) row to input the coefficients from the original equation for all x_n variables.
5. Pivot on the 1 in the row column where the row value for x_n matches the column value.
6. Pivot on x_n variables where there is a negative value in the top (green) row.

$rhs = -112$

	1	2	3	4	5	
1	4				6	10
2			10	5		15
3	4	6		2		12
	8	6	10	7	6	

	1	2	3	4	5		
1	4x3				6x2	10	$24
2			10x4	5x2		15	$50
3	4x6	6x1		2x4		12	$38
	8	6	10	7	6		
	$36	$6	$40	$18	$12		