

	Maximize $z = 40x_1 + 50x_2$ Subject to $x_1 + 2x_2 \leq 40$ $4x_1 + 3x_2 \leq 120$ $x_1, x_2 \geq 0$			
	Step1: Standard form $x_1 + 2x_2 + s_1 = 40$ $4x_1 + 3x_2 + s_2 = 120$ $x_1, x_2, s_1, s_2 \geq 0$ $z - 40x_1 - 50x_2 = 0$ Step2: Slack variables are s_1, s_2			
1	Starting simplex tableau			
		Basic	z	x_1
	Objective equation	z	1	-40
		s_1	0	1
		s_2	0	4
2	Select most positive co-efficient of objective function or most negative of objective equation			
		Basic	entering x_2	Solution
	leave	s_1	2	40
		s_2	3	120
3	x_1 is entering variable and s_1 is leaving variable (because ratio is found minimum for s_1)			
		Basic	z	x_1
		z	1	-40
	leave	s_1	0	1
		s_2	0	4
4	Replace the leaving variable in the basic column with the entering variable New pivot row = current pivot row/pivot element (common element of pivot row and pivot column) all other rows = current row respective value - pivot column respective coefficient * new pivot row			
	So, the new basic solution is (x_1, s_2)	Basic	z	x_1
	new tableau becomes	z	1	-15
		x_2	0	0.5
	pivot row	s_2	0	2.5
				pivot col
5	Test optimality condition again			
		Basic	entering x_1	Solution
		x_2	0.5	20
		s_2	2.5	60
6	So, s_2 leaves and x_1 enters			

x2	s1	s2	Solution if x1=0,x2=0 (first corner point)		
-50	0	0	0	ratio of solution and x2	
2	1	0	40		20
3	0	1	120		40
n as entering variable (x1) and test the condition of optimality					
ratio or intercept	Remarks				
20	minimum				
40					
enter					
x2	s1	s2	Solution		
-50	0	0	0		
2	1	0	40	pivot row	
3	0	1	120		
pivot column					
column=2)					
ot row respective value					
x2	s1	s2	Solution		
0	25	0	1000	ratio or intercept	
1	0.5	0	20		40
0	-1.5	1	60		24
umn					
ratio or intercept	Remarks				
40					
24	minimum				

	New pivot row = current pivot row/pivot element (common element of pivot row and pivot			
	all other rows = current row respective value - pivot column respective coefficient*new piv			
		Basic	z	x1
		z	1	0
		x2	0	0
		x1	0	1
7	now, check none of z row coefficients are associated with x1, x2, s1, s2 are negative, hence			
	final answer	x1	24	
		x2	8	
		z	1360	

column=6)					
ot row respective value					
x2	s1	s2	Solution		
0	16	6	1360		
1	0.8	-0.2	8		
0	-0.6	0.4	24		
optimal solution					