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|-------|-------------|------|--------|--------|-------|-------|-------|-------|
| | C_i | | -24 | -20 | 0 | 0 | -M | -M |
| C_B | B | b | x_1 | x_2 | s_1 | s_2 | t_1 | t_2 |
| -M | t_1 | 30 | 1 | 1 | -1 | 0 | 1 | 0 |
| -M | t_2 | 40 | 1 | 2 | 0 | -1 | 0 | 1 |
| | Z_i | -70M | -2M | -3M | M | M | -M | -M |
| | $C_i - Z_i$ | | -24+2M | -20+3M | -M | -M | 0 | 0 |