| | C_{i} | | 4 | 5 | 0 | 0 | -M | -M |
|----|----------------|------|-------|----------------|-------|-------|-------|-------|
| Св | В | b | X_1 | \mathbf{X}_2 | S_1 | S_2 | t_1 | t_2 |
| -M | t ₁ | 8 | 2 | 2 | -1 | 0 | 1 | 0 |
| -M | t_2 | 3 | 0 | 1 | 0 | 0 | 0 | 1 |
| 0 | S_2 | 27 | 9 | 3 | 0 | 1 | 0 | 0 |
| | Z_{i} | -12M | -2M | -3M | M | 0 | -M | -M |
| | C_i - Z_i | | 4+2M | 5+3M | -M | 0 | 0 | 0 |