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In[1]:= variant = 13;

n = j = Floor[variant / 10];
m = variant - 10 * n;
k = n + m;
i = Abs[n - m];

f1 = 0.3 n * x1 - 0.2 m * x2 + 1.1 k * x3 - 0.4 i * x4 + 1.5 (30 + j) x5 == 15;
f2 = 0.23 (40 + n) x1 + 0.3 m * x2 - 2.1 k * x3 + 0.3 i * x4 - 0.5 j * x5 == 16;
f3 = 1.1 n * x1 - 0.2 m * x2 + 1.2 k * x3 - 0.4 (50 + i) x4 + 0.4 j * x5 == 14;
f4 = 2.5 n * x1 + 0.1 m * x2 + 0.2 (40 + k) x3 - 0.1 i * x4 - 0.2 j * x5 == 12;
f5 = 0.1 n * x1 + 0.8 (50 + m) x2 + 0.6 k * x3 - 0.2 i * x4 + 0.7 j * x5 == 18;

Solve[{f1, f2, f3, f4, f5}, {x1, x2, x3, x4, x5}]
NSolve[{f1, f2, f3, f4, f5}, {x1, x2, x3, x4, x5}]

Out[11]= {{x1 -> 2.31387, x2 -> 0.372295, x3 -> 0.69002, x4 -> -0.397591, x5 -> 0.240324}}

Out[12]= {{x1 -> 2.31387, x2 -> 0.372295, x3 -> 0.69002, x4 -> -0.397591, x5 -> 0.240324}}

In[15]:= A = {{0.3 n, -0.2 m, 1.1 k, -0.4 i, 1.5 (30 + j)},
               {0.23 (40 + n), 0.3 m, -2.1 k, 0.3 i, -0.5 j}, {1.1 n, -0.2 m, 1.2 k, -0.4 (50 + i), 0.4 j},
               {2.5 n, 0.1 m, 0.2 (40 + k), -0.1 i, -0.2 j}, {0.1 n, 0.8 (50 + m), 0.6 k, -0.2 i, 0.7 j}};
b = {15, 16, 14, 12, 18};
LinearSolve[A, b]

Out[17]= {2.31387, 0.372295, 0.69002, -0.397591, 0.240324}

In[18]:= AI = Inverse[A];
x = AI.b

Out[19]= {2.31387, 0.372295, 0.69002, -0.397591, 0.240324}

In[20]:= r = b - A.x; ep = AI.r

Out[20]= {6.01236 × 10-16, -4.77824 × 10-18, 2.88892 × 10-17, -1.3164 × 10-16, 2.92622 × 10-17}

In[21]:= {LU, P, cond} = LUdecomposition[A];
Upper[LU_?MatrixQ] := LU * Table[If[i ≤ j, 1, 0], {i, Length[LU]}, {j, Length[LU]}];
Lower[LU_?MatrixQ] := LU - Upper[LU] + IdentityMatrix[Length[LU]];
L = MatrixForm[Lower[LU]];
U = MatrixForm[Upper[LU]];
LUBackSubstitution[{LU, P, cond}, b]

Out[26]= {2.31387, 0.372295, 0.69002, -0.397591, 0.240324}

In[27]:= Z = Array[z, 5];
eq = A.Z == b
r = Solve[eq, Z]
Z = Z /. r[[1]]

Out[28]= {0.3 z[1] - 0.6 z[2] + 4.4 z[3] - 0.8 z[4] + 46.5 z[5],
          9.43 z[1] + 0.9 z[2] - 8.4 z[3] + 0.6 z[4] - 0.5 z[5],
          1.1 z[1] - 0.6 z[2] + 4.8 z[3] - 20.8 z[4] + 0.4 z[5],
          2.5 z[1] + 0.3 z[2] + 8.8 z[3] - 0.2 z[4] - 0.2 z[5],
          0.1 z[1] + 42.4 z[2] + 2.4 z[3] - 0.4 z[4] + 0.7 z[5]} == {15, 16, 14, 12, 18}

Out[29]= {{z[1] -> 2.31387, z[2] -> 0.372295, z[3] -> 0.69002, z[4] -> -0.397591, z[5] -> 0.240324}}

Out[30]= {2.31387, 0.372295, 0.69002, -0.397591, 0.240324}

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