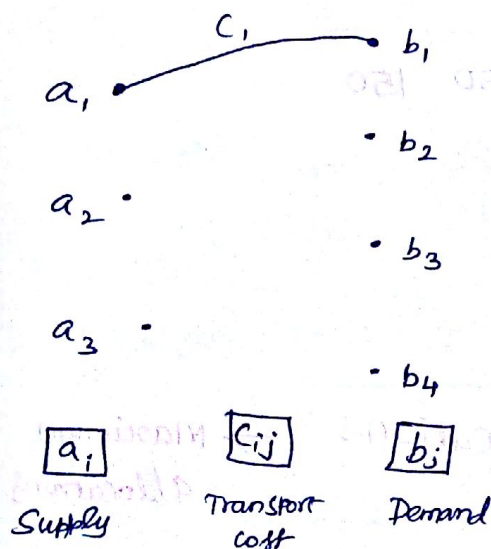


## UNIT - II

### Transportation Model

\* Transportation deals with transportation of a commodity (single product) from 'm' sources (supply) to 'n' destinations (demand).



$x_{ij} \rightarrow$  Quantity transported from  $i$  to  $j$

$$\text{Minimize } z = \sum \sum c_{ij} x_{ij}$$

$$\sum x_{ij} \leq a_i, \quad i = 1, 2, 3, \dots$$

$$\sum x_{ij} \geq b_j, \quad j = 1, 2, 3, \dots$$

$$x_{ij} \geq 0$$

$$* \quad \boxed{\sum a_i \geq \sum b_j}$$

Types!

① Balanced  $\rightarrow \sum a_i = \sum b_j$

② Unbalanced  $\rightarrow \sum a_i \neq \sum b_j$

Methods!

Step ①: Basic feasible Solution

1) North west corner rule (NWC)

2) Least cost method (LCM)

3) Vogel's approximation method (VAM)

Step ②: Optimal Solution

1) Stepping Stone method

2) Modified Distribution method (MODI)

① Find the basic feasible solution for the following

Problem using ① NWC ② Least Cost ③ VAM

				Supply	
	4	6	8	8	40
	6	8	6	7	60
	5	7	6	8	50
Demand	20	30	50	50	150

Solution:

① North West Corner rule:

$n + m - 1$  allocations  $\rightarrow$  Maximum allocations  
 Supply Demand

NWC

4	6	8	8	
20	20			<del>40</del> <del>20</del>
6	10	50		<del>60</del> <del>50</del>
5			50	<del>50</del>
	20	<del>30</del> 10	<del>50</del>	50

$$\therefore \text{Cost} = (4 \times 20) + (6 \times 20) + (8 \times 10) + (6 \times 50) + (8 \times 50)$$

Total Cost = 980  $\rightarrow$  Basic feasible Solution

Least Cost method (or) Minimum cost method:

1, 2, 3, 4, 5, 6 → order

(I)

Least cost

④ <sup>1</sup> 20	⑥ <sup>2</sup> 20	8	8	<del>40</del> <del>20</del>
6	8	⑥ <sup>3</sup> 50	⑦ <sup>4</sup> 10	<del>60</del> <del>10</del>
5	⑦ <sup>5</sup> 10	6	8 <sup>6</sup> 40	<del>50</del> <del>40</del>
<del>20</del>	<del>30</del> 10	<del>50</del>	<del>50</del> 40	

∴ Transport cost =  $(4 \times 20) + (6 \times 20) + (6 \times 50) + (7 \times 10) + (7 \times 10) + (8 \times 40)$

⇒ Transport cost = Rs. 960

(II)

④ <sup>1</sup> 20	⑥ <sup>3</sup> 20	8	8	<del>40</del> <del>20</del>
6	8	⑥ <sup>2</sup> 50	⑦ <sup>5</sup> 10	<del>60</del> <del>10</del>
5	⑦ <sup>4</sup> 10	6	⑧ <sup>6</sup> 40	<del>50</del> <del>40</del>
<del>20</del>	<del>30</del> 10	<del>50</del>	<del>50</del> 40	

Transport cost = Rs. 960/-

III

④ 1 20	⑥ 3 20	8	8	<del>40</del> <del>20</del>
6	⑧ 5 10	6	⑦ 4 50	<del>60</del> <del>10</del>
5	<del>7</del>	⑥ 2 50	8	<del>50</del>
<del>20</del>	<del>30</del> <del>10</del>	<del>50</del>	<del>50</del>	

$\therefore \text{Cost} = (4 \times 20) + (6 \times 20) + (8 \times 10) + (7 \times 50) + (6 \times 50)$

$\Rightarrow \text{Transport Cost} = \text{Rs. } 930/-$

③ Vogel's Approximation method (VAM):

I

High Penalty  $\rightarrow$  Try to put as many as least as

4 20	6 20	8	8	<del>20</del> <del>40</del> <del>6-4</del> (2) (2)
6	<del>8</del>	6 10	7 50	<del>50</del> <del>60</del> (0) (1) (1) (1) (1) (1) <del>5</del>
5	7 10	6 40	8	<del>40</del> <del>50</del> (1) (1) (1) (2) <del>4</del>
<del>20</del> (1) <sup>5-4</sup>	<del>30</del> <del>10</del> (1) <sup>7-6</sup>	<del>50</del> <del>10</del> (0) <sup>6-6</sup>	<del>50</del> (1) <sup>8-7</sup>	
	(1)	(0)	(1)	
	3 (1)	(0)	(1)	
		(0)	(1)	

$\therefore \text{Cost} = (4 \times 20) + (6 \times 20) + (6 \times 10) + (7 \times 50) + (7 \times 10) + (6 \times 40)$

$\Rightarrow \text{Transport Cost} = \text{Rs. } 920/-$

(II)

4	6	8	8	<del>20</del>	1	2	2
20	20			40			
6	<del>8</del>	6	7	<del>10</del>	0	1	1
		50	10	60			
5	7	6	8	<del>40</del>	1	1	1
	10		40	56			5

<del>20</del>	<del>30</del>	50	<del>50</del>	46
		0		
		0		
		0		
				① <sup>4</sup>

$$\therefore \text{Cost} = (4 \times 20) + (6 \times 20) + (6 \times 50) + (7 \times 10) + (7 \times 10) + (8 \times 40)$$

$$\Rightarrow \text{Transport cost} = \text{Rs. } 960 / -$$

Conditions:

- ① IBFS should not have a loop.
- ② Independent allocations must be equal to  $m+n-1$
- ③ If degenerative solution occurs then the extra allocation must be marked as  $\epsilon$ .

$$\hookrightarrow < m+n-1 \Rightarrow \text{Add } \epsilon$$

④ If  $\epsilon$  is going to be added then ensure that it should not form a loop.

⑤ Do not more than  $m+n-1$  should have a loop. (Avoid this)

# Loop formation & Breaking:

①

4	6	8	8	
10 (-)			30 (+)	40
6	8	6	7	60
		50	10	
5	7	6	8	50
10 (+)	30		10 (-)	
	20	30	50	50

X

$\therefore$  Change in cost =  $-4 + 5 - 8 + 8 = 1 \Rightarrow$  Not desirable

Final table:

4	6	8	8	
			40	40
6	8	6	7	60
		50	10	
5	7	8	8	50
-20	30			
	20	30	50	50

②

4	6	8	8	
10 (+)			30 (-)	40
6	8	6	7	60
		50	10	
5	7	6	8	50
10 (-)	30		10 (+)	
	20	30	50	50

✓

$\therefore$  Change in cost =  $4 - 5 + 8 - 8 = -1 \Rightarrow$  Desirable

Final table:

4	6	8	8	40
20			20	
6	8	6	7	60
		50	10	
5	7	6	8	50
	30		20	
	20	30	50	50

Optimal Solution : [MODI (or) U-V method]

\* Basic Solution is obtained by using

LCM (or) VAM  
Iteration - 1:

①  $C_{ij} = u_i + v_j$

②  $d_{ij} = C_{ij} - (u_i + v_j)$

$C_{ij}$

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 6 \quad v_4 = 7$

$u_1 = 0$

$u_2 = 0$

$u_3 = 1$

(4)	6	8	8	40
20	20	(2)	(1)	
6	8	6	7	60
(2)	(2)	50 -θ	10 +θ	
5	7	6	8	50
(0)	10	+θ (-1)	40 -θ	
	20	30	50	50

From this minimum value is taken as θ

$\theta = 40$

Iteration - 2:

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 5 \quad v_4 = 6$

$u_1 = 0$	4 20	6 20	8 (3)	8 (2)	40
$u_2 = 1$	6 (1)	8 (1)	6 10	7 50	60
$u_3 = 1$	5 (0)	7 10	6 40	8 (1)	50
	20	30	50	50	

0 indicates alternate optimum

Since All  $d_{ij} \geq 0$

$\therefore$  The Solution reaches optimal.

$\therefore$  The cost =  $(4 \times 20) + (6 \times 20) + (6 \times 10) + (7 \times 50)$   
 $+ (7 \times 10) + (6 \times 40)$

$\Rightarrow$  Transport cost = Rs. 920/-

Allocation Table:

4	6	6	7
20	20	10	50
	7	6	40
	10	40	

Alternate Solution:

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 5 \quad v_4 = 6$

$u_1 = 0$	4 20 - $\theta$	6 20 + $\theta$	8 (2)	8 (2)	40
$u_2 = 1$	6 (1)	8 (1)	6 10	7 50	60
$u_3 = 1$	5 + $\theta$ (0)	7 10 - $\theta$	6 40	8 (1)	50
	20	30	50	50	

$\theta = 10$

Final Table:

4	6	6	7
10	30	10	50
6	10	40	



# For Degenerate Solution - Optimal!

From NWC  
answer  
↳

→  $< m+n-1$

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 4 \quad v_4 = 6$

$u_1 = 0$	4	6	8	8	40
	20	20	(4)	(2)	
$u_2 = 2$	6	8	6	7	60
	(0)	10 - $\theta$	50 + $\theta$	(-1)	
$u_3 = 2$	5	7 + $\theta$	6 - $\theta$	8	50
	(-1)	(-1)	$\epsilon$	50	
	20	30	50	50	

$\theta = \epsilon$

Iteration - 2:

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 4 \quad v_4 = 7$

$u_1 = 0$	4	6	8	8	40
	20	20	(4)	(1)	
$u_2 = 2$	6	8 - $\theta$	6	7 + $\theta$	60
	(0)	10 - $\epsilon$	50 + $\epsilon$	(-2)	
$u_3 = 1$	5	7 + $\theta$	6 - $\theta$	8	50
	(0)	$\epsilon$	(1)	50	
	20	30	50	50	

$\theta = 10 - \epsilon$

Iteration - 3:

$v_1 = 4 \quad v_2 = 6 \quad v_3 = 6 \quad v_4 = 7$

$u_1 = 0$	4	6	8	8	40
	20	20	(2)	(1)	
$u_2 = 0$	6	8	6	7	60
	(2)	(2)	50 + $\epsilon$ - $\theta$	10 - $\epsilon$ + $\theta$	
$u_3 = 1$	5	7	6 + $\theta$	8 - $\theta$	50
	(0)	10	(-1)	40 + $\epsilon$	
	20	30	50	50	

$\theta = 40 + \epsilon$

## Iteration - 4:

	$v_1 = 4$	$v_2 = 6$	$v_3 = 5$	$v_4 = 6$	
$u_1 = 0$	4 20	6 20	8 (3)	8 (2)	40
$u_2 = 1$	6 (1)	8 (1)	6 10	7 50	60
$u_3 = 1$	5 (0)	7 10	6 40+ $\epsilon$	8 (1)	50
	20	30	50	50	

Since all  $d_{ij} \geq 0$ .

$\therefore$  The solution reaches optimal.

$$\text{The transport cost} = 4 \times 20 + 6 \times 20 + 6 \times 10 + 7 \times 50 \\ + 60 \times (40 + \epsilon) + 7 \times 10$$

$$\Rightarrow \boxed{\text{Transport cost} = \text{Rs. } 920/-} \\ \epsilon \rightarrow 0$$

## Unbalanced and Maximization T.P.:

\* For unbalanced,  $\sum a_i \neq \sum b_j$

└ Add a dummy row (or) dummy column.

\* For maximization

└ Subtract all the entries by highest entry.

└ Multiply by  $-1$  with all the entries.

Q Solve the following T.P for maximization of profit.

	Profit/units			Supply
A	B	C	D	
40	25	22	33	100
44	35	30	30	30
38	38	28	30	70

Demand 40 20 60 30

Solution:

The given problem is maximization of profit.

∴ Highest entry = 44. Subtract all entries by 44

4	19	22	11	100
0	9	14	14	30
6	6	16	14	70
40	20	60	30	

Now the total supply  $\sum b_i = 100 + 30 + 70 = 200$

Total Demand  $\sum a_i = 40 + 20 + 60 + 30 = 150$

$\sum a_i \neq \sum b_i \Rightarrow$  Unbalanced T.P.

For balancing of T.P add a dummy column.

4	19	22	11	0	100
0	9	14	14	0	30
6	6	16	14	0	70
40	20	60	30	50	

Iteration - 1: (LCM)

4	19	22	11	0	
10		10	30	50	100
0	9	14	14	0	30
6	6	16	14	0	70
	20	50			50
<del>10</del>	<del>40</del>	<del>20</del>	<del>60</del>	<del>30</del>	<del>50</del>

$X_{11} = 10 ; X_{13} = 10 ; X_{14} = 30 ; X_{15} = 50$   
 $X_{21} = 30 ; X_{32} = 20 ; X_{33} = 50$

$\therefore \text{Transport Cost} = 10 \times 40 + 10 \times 22 + 30 \times 33 + 50 \times 0 + 30 \times 44 + 20 \times 38 + 50 \times 28$

Profit = Rs. 5090/-

Iteration - 2: (MODI)

$u_1 = 0$   
 $u_2 = -4$   
 $u_3 = -6$

$v_1 = 4 \quad v_2 = 12 \quad v_3 = 22 \quad v_4 = 11 \quad v_5 = 0$

4	19	22	11	0	
10	(7)	10	30	50	100
0	9	14	14	0	30
6	6	16	14	0	70
	20	50			50
	40	20	60	30	50

$\theta = 10$

Iteration - 3:

	$v_1 = 4$	$v_2 = 8$	$v_3 = 18$	$v_4 = 11$	$v_5 = 0$	
$u_1 = 0$	4 20	19 (11)	22 (4)	11 30	0 50	100
$u_2 = -4$	0 20	9 (5)	14 10	14 (7)	0 (4)	30
$u_3 = -2$	6 (4)	6 20	16 50	14 (5)	0 (2)	70
	40	20	60	30	50	

Since All  $d_{ij} \geq 0$ . The solution reaches optimal.

$\therefore$  Allocation is

$$x_{11} = 20 \quad x_{23} = 10$$

$$x_{14} = 30 \quad x_{32} = 20$$

$$x_{15} = 50 \quad x_{33} = 50$$

$$x_{21} = 20$$

$$\therefore \text{Profit} = 20 \times 40 + 30 \times 33 + 50 \times 0 + 20 \times 44 + 10 \times 30 + 20 \times 38 + 50 \times 28$$

$$\text{Profit} = \text{Rs. } 5130/-$$

## ASSIGNMENT MODEL

- \* It is a particular case of transportation problem.
- \* Objective is to assign number of tasks.
- \*  $m \times n$  matrix  $\rightarrow$  cost matrix (or) Effectiveness matrix

### Hungarian Method:

- ① Subtract the smallest entry of each row from all entries of each row. (Row minimum)
- ② Subtract the smallest entry of each column from all entries of each column. (Column minimum)
- ③ Examine the rows successively until one exact zero is found and cross all the other zeros in the column. (Assign one zero in each row)
- ④ Examine the columns successively until one exact zero is found and cross all the other zeros in the row. (Assign one zero in each column)
- ⑤ <sup>If</sup> Each row and each column contains exactly one zero then the solution is optimal. (Exact zeros optimal)
- ⑥ If each row and each column does not contain one zero then the solution is not optimal.  
(Does not zero is not optimal)

⑥ If solution is not optimal then do this things.

- Mark the rows that do not have assignment.
- Mark the columns that have zeros in marked rows.
- Mark the rows that have assignment in columns.
- Draw lines through all unmarked rows and marked columns.

Find the smallest element is not covered.  
 Subtract all elements not covered.  
 Single line crossing do not change values.  
 Double line passes then add  $\ominus$ .

① Solve the following assignment problem!

Person	Job				
	1	2	3	4	5
A	8	4	2	6	1
B	0	9	5	5	4
C	3	8	9	2	6
D	4	3	1	0	3
E	9	5	8	9	5

Solution:

Cost matrix =  $5 \times 5 \Rightarrow$  Balanced

Iteration-1:

	1	2	3	4	5
A	7	3	1	5	0
B	0	9	5	5	4
C	1	6	7	0	4
D	4	3	1	0	3
E	4	0	3	4	0

### Iteration - 2:

	1	2	3	4	5
A	7	3	0	5	0
B	0	9	4	5	4
C	1	6	6	0	4
D	4	3	0	0	3
E	4	0	2	4	0

### Iteration - 3:

	1	2	3	4	5
A	7	3	0	5	□
B	□	9	4	5	4
C	1	6	6	□	4
D	4	3	□	✗	3
E	4	□	2	4	✗

Since each row and each column has contains exactly one zero (assignment). The solution is optimal.

∴ The optimum assignment is: A → 5    D → 3  
B → 1    E → 2  
C → 4

∴ Assignment cost = 1 + 0 + 2 + 1 + 5

⇒ Assignment cost = Rs. 9/-



② The Processing time in hours for the jobs when allocated to the different machines are indicated below. Assign the machines for the jobs so that total processing time is minimum.

		Machines				
		$M_1$	$M_2$	$M_3$	$M_4$	$M_5$
Jobs	$J_1$	9	22	58	11	19
	$J_2$	43	78	72	50	63
	$J_3$	41	28	91	37	45
	$J_4$	74	42	27	49	39
	$J_5$	36	11	57	22	25

Solution:

The cost matrix =

9	22	58	11	19
43	78	72	50	63
41	28	91	37	45
74	42	27	49	39
36	11	57	22	25

⇒ Balanced  
5x5

Iteration - 1:

		$M_1$	$M_2$	$M_3$	$M_4$	$M_5$
$J_1$	0	13	49	2	10	
$J_2$	0	35	29	7	20	
$J_3$	13	0	63	9	17	
$J_4$	47	15	0	22	12	
$J_5$	25	0	46	11	14	

Iteration - 2:

	$m_1$	$m_2$	$m_3$	$m_4$	$m_5$
$J_1$	0	13	49	0	0
$J_2$	0	35	29	5	10
$J_3$	13	0	63	7	7
$J_4$	47	15	0	20	2
$J_5$	25	0	46	9	4

Iteration - 3:

	$m_1$	$m_2$	$m_3$	$m_4$	$m_5$
$J_1$	<del>0</del>	13	49	0	<del>0</del>
$J_2$	0	35	29	5	10
$J_3$	13	0	63	7	7
$J_4$	47	15	0	20	2
$J_5$	25	<del>0</del>	46	9	4

0 = 4

Iteration - 4:

	$m_1$	$m_2$	$m_3$	$m_4$	$m_5$
$J_1$	<del>0</del>	17	49	0	<del>0</del>
$J_2$	0	39	29	5	10
$J_3$	9	0	59	3	3
$J_4$	47	19	0	20	2
$J_5$	21	<del>0</del>	42	5	0

Since each row and each column contains exactly one assignment.  $\therefore$  The solution reaches optimal.

$$J_1 \rightarrow M_4$$

$$J_2 \rightarrow M_1$$

$$J_3 \rightarrow M_2$$

$$J_4 \rightarrow M_3$$

$$J_5 \rightarrow M_5$$

$$\therefore \text{Processing time} = 11 + 43 + 28 + 27 + 25$$

$$\Rightarrow \boxed{\text{Processing time} = 134 \text{ hrs}}$$

### Unbalanced Assignment Problem:

① A company has four machines to do three jobs. Each job can be assigned to one and only one machine. The cost of each job on each machine is given in the following table.

	machines				
	1	2	3	4	
Jobs	A	18	24	28	32
B	8	13	17	19	
C	10	15	19	22	

What are the assignments which will minimize the cost?

Solution:

The cost matrix =  $3 \times 4 \Rightarrow$  Unbalanced

$\therefore$  A dummy row is added.

$$\begin{pmatrix} 18 & 24 & 28 & 32 \\ 8 & 13 & 17 & 19 \\ 10 & 15 & 19 & 22 \\ 0 & 0 & 0 & 0 \end{pmatrix}_{4 \times 4}$$

Iteration-1:

	1	2	3	4
A	0	6	10	14
B	0	5	9	11
C	0	5	9	12
D	0	0	0	0

Iteration -2:

	1	2	3	4	
A	0	6	10	14	✓
B	✗	5	9	11	✓
C	✗	5	9	12	✓
D	✗	0	✗	✗	

$$\theta = 5$$

Iteration - 3:

	1	2	3	4	
A	0	1	5	9	✓
B	<del>1</del>	0	4	6	✓
C	<del>1</del>	<del>1</del>	4	7	✓
D	5	<del>1</del>	0	<del>1</del>	
	✓	✓			

$\theta = 4$

Iteration - 4:

	1	2	3	4
A	0	1	1	5
B	<del>1</del>	0	<del>1</del>	2
C	<del>1</del>	<del>1</del>	0	3
D	9	4	<del>1</del>	0

Since each row and each column contains one assignment.  
 $\therefore$  The solution reaches optimal.

Optimal Solution:

- A  $\rightarrow$  1
- B  $\rightarrow$  2
- C  $\rightarrow$  3
- D  $\rightarrow$  4

Alternate Solution:

- A  $\rightarrow$  1
- B  $\rightarrow$  3
- C  $\rightarrow$  2
- D  $\rightarrow$  4

$\therefore$  The assignment cost =  $18 + 13 + 19 + 0 = \text{Rs. } 50/-$

$\Rightarrow$  Assignment cost = Rs. 50/-

## Maximization case in A.P:

① Solve the assignment problem for maximization

Given the profit matrix (in rupees):

		machines			
		P	Q	R	S
Jobs	A	51	53	54	50
	B	47	50	48	50
	C	49	50	60	61
	D	63	64	60	60

Solution:

The cost matrix =  $4 \times 4 \Rightarrow$  Balanced

Given problem is maximization of profit.

$\therefore$  Subtract all values from 64.

		P	Q	R	S
A	13	11	10	14	
B	17	14	16	14	
C	15	14	4	3	
D	1	0	4	4	

Iteration - 1:

		P	Q	R	S
A	3	1	0	4	
B	3	0	2	0	
C	12	11	1	0	
D	1	0	4	4	

Iteration - 2:

	P	Q	R	S
A	2	1	0	4
B	2	0	2	X
C	11	11	1	0
D	0	X	4	4

Since each row and each column contains one assignment.  
 $\therefore$  The solution reaches optimal.

A  $\rightarrow$  R

B  $\rightarrow$  Q

C  $\rightarrow$  S

D  $\rightarrow$  P

$\therefore$  Assignment cost =  $54 + 50 + 60 + 63$

$\Rightarrow$  Assignment Profit = Rs. 228/-

② Solve the following assignment of salesman to maximize the annual sales. (Amount in thousands of Rs.)

Salesman	Territories			
	1	2	3	4
1	60	50	40	30
2	40	30	20	15
3	40	20	35	10
4	30	30	25	20

Solution:

The cost matrix =  $4 \times 4 \Rightarrow$  Balanced.  
 Given problem is maximization of profit.  
 $\therefore$  Subtract all values with 60.

	1	2	3	4
1	0	10	20	30
2	20	30	40	45
3	20	40	25	50
4	30	30	35	40

Iteration - 1:

	1	2	3	4
1	0	10	20	30
2	0	10	20	25
3	0	20	5	30
4	0	0	5	10

Iteration - 2:

	1	2	3	4
1	0	10	15	20
2	<del>x</del>	10	15	15
3	<del>x</del>	20	0	20
4	<del>x</del>	0	<del>x</del>	<del>x</del>

0 = 10

Iteration - 3:

	1	2	3	4
1	0	<del>x</del>	5	10
2	<del>x</del>	0	5	5
3	10	20	0	20
4	10	<del>x</del>	<del>x</del>	0



Since each row & column contains one assignment.

∴ The solution reaches optimal.

Salesman 1 → Territory 1  
Salesman 2 → Territory 2  
Salesman 3 → Territory 3  
Salesman 4 → Territory 4

Alternate:

S1 → T2  
S2 → T1  
S3 → T3  
S4 → T4

$$\therefore \text{Profit} = 60 + 30 + 35 + 20$$

$$\Rightarrow \text{Profit} = \text{Rs. } 145/- \text{ (in thousands)}$$

## Travelling Salesman Problem (TSP):

\* A Salesman must visit a no. of cities starting from his head quarters.

\* Objective → Find shortest distance (or min. time or min. cost)

\* Restriction → In diagonal only.

① Solve the following TSP.

	To	A	B	C	D
From	A	-	46	16	40
B	41	-	50	40	
C	82	32	-	60	
D	40	40	36	-	

Solution:

Cost matrix =  $4 \times 4 \Rightarrow$  Balanced

Iteration - 1:

	A	B	C	D
A	$\infty$	30	0	24
B	1	$\infty$	10	0
C	50	0	$\infty$	28
D	4	4	0	$\infty$

Iteration - 2:

	A	B	C	D
A	$\infty$	30	0	24
B	0	$\infty$	10	<del>0</del>
C	49	0	$\infty$	28
D	3	4	<del>0</del>	$\infty$

$\theta = 3$

Iteration - 3:

	A	B	C	D
A	$\infty$	27	0	21
B	<del>0</del>	$\infty$	13	0
C	49	0	$\infty$	28
D	0	1	<del>0</del>	$\infty$

Since each row & column contains exactly one assignment.

∴ The solution reaches optimal.

The optimal assignment schedule is,

$$A \rightarrow C$$

$$B \rightarrow D$$

$$C \rightarrow B$$

$$D \rightarrow A$$

i.e.,  $A \rightarrow C \rightarrow B \rightarrow D \rightarrow A$

$$\text{minimum cost} = 16 + 40 + 32 + 40$$

$$\Rightarrow \text{min. cost} = \text{Rs. } 128 \text{ /-}$$