10	12	20	21
10	12	21	24
14	17	28	30
16	20	30	35

INPUT COST MATRIX

0	2	10	11
0	2	11	14
0	3	14	16
0	4	14	19

STEP 1

0	0	0	0
0	0	1	3
0	1	4	5
0	2	4	8

STEP 2

	1	3		
0	0	0	0	2
0	0	1	3	
0	1	4	5	
0	2	4	8	

STEPS 3 & 4 (A)

0	0	0	0
−1	−1	0	2
−1	0	3	4
−1	1	3	7

STEP 5 (Part I)

1	1	0	0
0	0	0	2
0	1	3	4
0	2	3	7

STEP 5 (Part II)

		2		
1	1	0	0	3
0	0	0	2	1
0	1	3	4	
0	2	3	7	

STEPS 3 & 4 (B)

1	1	0	0
0	0	0	2
−1	0	2	3
−1	1	2	6

STEP 5 (Part I)

2	1	0	0
1	0	0	2
0	0	2	3
0	1	2	6

STEP 5 (Part II)

	1	2	3	
2	1	0	0	4
1	0	0	2	
0	0	2	3	
0	1	2	6	

STEPS 3 & 4 (C)

2	1	0	✓
1	0	✓	2
0	✓	2	3
✓	1	2	6

ZERO'S SELECTION

10	12	20	✓1
10	12	✓1	24
14	✓7	28	30
✓6	20	30	35

OPTIMAL COMBINATION