

Chapter8

ASSIGNMENT PROBLEM

## Chapter 8

## Assignment Problem

### 8.1 Introduction

An assignment problem is a particular case of transportation problem in which a number of operations are to be assigned to an equal number of operators, where each operator performs only one operation. The objective is to minimize overall cost or to maximize the overall profit for a given assignment schedule.

#### Mathematical Representation of an Assignment Problem

If there are  $n$  jobs to be performed and  $n$  persons are available for doing this job. Assume all persons can do each job at a time with different payoffs. Let  $c_{ij}$  be the cost associated with  $i^{\text{th}}$  person assigned with  $j^{\text{th}}$  job. Then the problem is to find the values ‘ $x_{ij}$ ’ ( $x_{ij} = 0$  or  $1$ ), so that total cost for performing all the jobs is minimum.

$$\text{Minimize } Z = \sum_{i=1}^m \sum_{j=1}^n c_{ij} x_{ij}$$

Such that

$$\sum_{j=1}^n x_{ij} = 1 \text{ for } i = 1, \dots, n$$

$$\sum_{i=1}^n x_{ij} = 1 \text{ for } j = 1, \dots, n$$

$$x_{ij} = 1 \text{ if } i^{\text{th}} \text{ person is assigned with } j^{\text{th}} \text{ job, } 0 \text{ otherwise}$$

#### Connection Between Transportation and Assignment Problem

An assignment problem is a special case of transportation problem in which  $m = n$ , all  $a_i$  and  $b_j$  are unity and each  $x_{ij}$  is limited to either 0 or 1.

#### Hungarian Method for Solving an Assignment Problem

1. Prepare a square  $n \times n$  matrix. If not, make it square by adding suitable number of dummy rows (or columns) with zero cost elements.
2. Subtract the minimum element of each row from every element of that row.

3. Further modify the resulting matrix by subtracting the minimum element of each column from all the elements of the respective columns, so that each row and column is having a zero element.
4. Now start making assignments row - wise. Examine each row one by one and assign a '□' to '0' in the rows having single zeros. Then, mark a '×' to all zeroes in the column in which assignment has been made so that no other assignment can be made in the same column
5. Repeat the procedure for the columns.
6. Stop if all  $n$  assignments have been made, otherwise go to step 7.
7. (i) Mark '✓' to rows having no assignments i.e. in which all zeros have been crossed.  
 (ii) Mark '✓' to columns having crossed zeros i.e. ✕ in the marked row.  
 (iii) Mark '✓' to rows having an assignment i.e. '0' in the marked column.  
 (iv) Draw horizontal and vertical lines to unmarked rows and marked columns.
8. Select the smallest element among all the uncovered elements and subtract this value from all the elements in the matrix not covered by lines and add this value to all the elements that lie at the intersection of two lines.
9. Form a new matrix and repeat step 4 until all assignments have been made.

Hungarian method provides a convenient method of solving assignment problems comparative to other available methods. Solution of assignment problems can be classified in five types as shown below.

### 8.2.1 Type I ( Single step assignments)

**Example1.** A department head has four subordinates and four tasks have to be performed. Time (hours) each man would take to perform each task is given below.

How the tasks should be allocated to each subordinate so as to minimize the total man-hours?

|       |                | Subordinates   |                |                |                |
|-------|----------------|----------------|----------------|----------------|----------------|
|       |                | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
| Tasks | T <sub>1</sub> | 5              | 6              | 8              | 9              |
|       | T <sub>2</sub> | 6              | 8              | 10             | 6              |
|       | T <sub>3</sub> | 9              | 5              | 8              | 5              |
|       | T <sub>4</sub> | 9              | 8              | 7              | 10             |

Solution: Given assignment problem is balanced i.e. number of rows and columns are equal. Subtracting minimum element in each row from all the elements of the row, hence inducing a zero element in each row

|                | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| T <sub>1</sub> | 0              | 1              | 3              | 4              |
| T <sub>2</sub> | 0              | 2              | 4              | 0              |
| T <sub>3</sub> | 4              | 0              | 3              | 0              |
| T <sub>4</sub> | 2              | 1              | 0              | 3              |

Each column is having a zero element, so matrix is unchanged by subtracting minimum element in each column. Now making assignments on zeros to rows having single zeros and crossing out remaining zeros in same columns and repeating the process with columns if any allocations are left in row assignments

|                | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| T <sub>1</sub> | 0              | 1              | 3              | 4              |
| T <sub>2</sub> | 0              | 2              | 4              | 0              |
| T <sub>3</sub> | 4              | 0              | 3              | 0              |
| T <sub>4</sub> | 2              | 1              | 0              | 3              |

All the assignments have been made in single step.

Optimal assignments:  $T_1 - S_1$  ,  $T_2 - S_4$  ,  $T_3 - S_2$  ,  $T_4 - S_3$

Minimum man hours =  $(5+6+5+7)$  hours = 23 hours

### 8.2 .2 Type II (Multiple step simple assignments)

**Example2.** There are 4 machines and 4 operators with their respective payoffs (in 100 rupees) as shown below. How the machines should be allocated to each operator so as to minimize the total payoff ?

|          |                | Operators      |                |                |                |
|----------|----------------|----------------|----------------|----------------|----------------|
|          |                | O <sub>1</sub> | O <sub>2</sub> | O <sub>3</sub> | O <sub>4</sub> |
| Machines | M <sub>1</sub> | 5              | 4              | 2              | 7              |
|          | M <sub>2</sub> | 7              | 8              | 3              | 5              |
|          | M <sub>3</sub> | 5              | 3              | 4              | 6              |
|          | M <sub>4</sub> | 4              | 6              | 6              | 5              |

Solution: Given assignment problem is balanced i.e. number of rows and columns are equal. Subtracting minimum element in each row from all the elements of the row, hence inducing a zero element in each row

|                | O <sub>1</sub> | O <sub>2</sub> | O <sub>3</sub> | O <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| M <sub>1</sub> | 3              | 2              | 0              | 5              |
| M <sub>2</sub> | 4              | 5              | 0              | 2              |
| M <sub>3</sub> | 2              | 0              | 1              | 3              |
| M <sub>4</sub> | 0              | 2              | 2              | 1              |

Subtracting minimum element in each column from all the elements of each column and making assignments on zeros to rows having single zeros and crossing out remaining zeros in same columns and repeating the process with columns if any allocations are left in row assignments

|                | O <sub>1</sub> | O <sub>2</sub> | O <sub>3</sub> | O <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| M <sub>1</sub> | 3              | 2              | 0              | 4              |
| M <sub>2</sub> | 4              | 5              | X              | 1              |
| M <sub>3</sub> | 2              | 0              | 1              | 2              |
| M <sub>4</sub> | 0              | 2              | 2              | X              |

Putting a '✓' against 2<sup>nd</sup> row in first step as it is unassigned, putting a '✓' against 3<sup>rd</sup> column in second step corresponding to ~~X~~ in the ticked 2<sup>nd</sup> row, again putting a '✓' against 1<sup>st</sup> row in third step corresponding to 0 in the ticked 3<sup>rd</sup> column. Also drawing horizontal and vertical lines to unticked rows and ticked columns

|                | O <sub>1</sub> | O <sub>2</sub> | O <sub>3</sub> | O <sub>4</sub> |         |
|----------------|----------------|----------------|----------------|----------------|---------|
|                |                |                | ✓ (ii)         |                |         |
| M <sub>1</sub> | 3              | 2              | 0              | 4              | ✓ (iii) |
| M <sub>2</sub> | 4              | 5              | X              | 1              | ✓ (i)   |
| M <sub>3</sub> | 2              | 0              | 1              | 2              |         |
| M <sub>4</sub> | 0              | 2              | 2              | X              |         |

Forming a new matrix by selecting the minimum element among all the uncovered elements i.e.  $\min [3,2,4,5,1] = 1$ , subtracting this value from all the elements in the matrix not covered by lines, adding this value to all the elements that lie at the intersection of two lines and making assignments rowwise and then columnwise at single zeros

|                | O <sub>1</sub> | O <sub>2</sub> | O <sub>3</sub> | O <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| M <sub>1</sub> | 2              | 1              | 0              | 3              |
| M <sub>2</sub> | 3              | 4              | X              | 0              |
| M <sub>3</sub> | 2              | 0              | 2              | 2              |
| M <sub>4</sub> | 0              | 2              | 3              | X              |

Optimal assignments:  $M_1 - O_3$  ,  $M_2 - O_4$  ,  $M_3 - O_2$  ,  $M_4 - O_1$

Minimum payoff = Rs. ( 2+5+3+4) 100 = Rs. 1400/-

### 8.2 .3 Type III (Alternate optimum assignments)

In this type of problems, after giving assignments at zeros, uncovered zeros (not having ‘ $\square$ ’ or ‘ $\times$ ’ marks) are left in the matrix. We arbitrarily provide assignment to a ‘0’ and cross out other zeros in same row and column. Multiple optimal solutions are found out in such kind of problems.

**Example 3.** Assign 4 trucks to 3 destinations so that the distance travelled is minimized. The matrix shows the distance in miles.

|              |                | Trucks         |                |                |                |
|--------------|----------------|----------------|----------------|----------------|----------------|
|              |                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
| Destinations | D <sub>1</sub> | 28             | 35             | 31             | 33             |
|              | D <sub>2</sub> | 20             | 25             | 22             | 24             |
|              | D <sub>3</sub> | 15             | 20             | 24             | 26             |

Solution: Given assignment problem is unbalanced i.e. number of rows and columns are not equal. Thereby adding a dummy destination D<sub>4</sub> with zero distances and subtracting minimum element in each row from all the elements of the row, hence inducing a zero element in each row

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | 0              | 7              | 3              | 5              |
| D <sub>2</sub> | 0              | 5              | 2              | 4              |
| D <sub>3</sub> | 0              | 5              | 9              | 11             |
| D <sub>4</sub> | 0              | 0              | 0              | 0              |

Each column is having a zero element, so matrix is unchanged by subtracting minimum element in each column. Now making assignments on zeros to rows having single zeros and crossing out remaining zeros in same columns and repeating the process with columns if any allocations are left in row assignments

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | 0              | 7              | 3              | 5              |
| D <sub>2</sub> | <del>∞</del>   | 5              | 2              | 4              |
| D <sub>3</sub> | <del>∞</del>   | 5              | 9              | 11             |
| D <sub>4</sub> | <del>∞</del>   | 0              | <del>∞</del>   | <del>∞</del>   |

Putting a '✓' against 2<sup>nd</sup> and 3<sup>rd</sup> rows in first step as they are unassigned, putting a '✓' against 1<sup>st</sup> column in second step corresponding to ~~∞~~ in the ticked 2<sup>nd</sup> and 3<sup>rd</sup> rows, again putting a '✓' against 1<sup>st</sup> row in third step corresponding to 0 in the ticked 1<sup>st</sup> column. Also drawing horizontal and vertical lines to unticked rows and ticked columns

✓ (ii)

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |         |
|----------------|----------------|----------------|----------------|----------------|---------|
| D <sub>1</sub> | 0              | 7              | 3              | 5              | ✓ (iii) |
| D <sub>2</sub> | <del>∞</del>   | 5              | 2              | 4              | ✓ (i)   |
| D <sub>3</sub> | <del>∞</del>   | 5              | 9              | 11             | ✓ (i)   |
| D <sub>4</sub> | <del>∞</del>   | 0              | <del>∞</del>   | <del>∞</del>   |         |

Forming a new matrix by selecting the minimum element among all the uncovered elements i.e.  $\min [7,3,5,2,4,9,11] = 2$ , subtracting this value from all the elements in the matrix not covered by lines, adding this value to all the elements that lie at the intersection of two lines and making assignments rowwise and then columnwise at single zeros



|                | T <sub>1</sub>                                  | T <sub>2</sub>                                  | T <sub>3</sub>                                  | T <sub>4</sub> |
|----------------|---|---|---|----------------|
| D <sub>1</sub> | <span style="border: 1px solid black;">0</span> | 5   | 1   | 3              |
| D <sub>2</sub> | <del>∞</del>                                    | 3   | <span style="border: 1px solid black;">0</span> | 2              |
| D <sub>3</sub> | <del>∞</del>                                    | 3   | 7   | 9              |
| D <sub>4</sub> | 2   | <span style="border: 1px solid black;">0</span> | <del>∞</del>                                    | <del>∞</del>   |

Putting a '✓' against 3<sup>rd</sup> row in first step as it is unassigned, putting a '✓' against 1<sup>st</sup> column in second step corresponding to ~~∞~~ in the ticked 3<sup>rd</sup> row, again putting a '✓' against 1<sup>st</sup> row in third step corresponding to 0 in the ticked 1<sup>st</sup> column. Also drawing horizontal and vertical lines to unticked rows and ticked columns

✓ (ii)

|                | T <sub>1</sub>                                  | T <sub>2</sub>                                  | T <sub>3</sub>                                  | T <sub>4</sub> |         |
|----------------|---|---|---|----------------|---------|
| D <sub>1</sub> | <span style="border: 1px solid black;">0</span> | 5   | 1   | 3              | ✓ (iii) |
| D <sub>2</sub> | <del>∞</del>                                    | 3   | <span style="border: 1px solid black;">0</span> | 2              |         |
| D <sub>3</sub> | <del>∞</del>                                    | 3   | 7   | 9              | ✓ (i)   |
| D <sub>4</sub> | 2   | <span style="border: 1px solid black;">0</span> | <del>∞</del>                                    | <del>∞</del>   |         |

Forming a new matrix by selecting the minimum element among all the uncovered elements i.e.  $\min [5,1,3,7,9] = 1$ , subtracting this value from all the elements in the matrix not covered by lines, adding this value to all the elements that lie at the intersection of two lines and making assignments rowwise and then columnwise at single zeros

|                | T <sub>1</sub>                                  | T <sub>2</sub>                                  | T <sub>3</sub>                                  | T <sub>4</sub> |
|----------------|---|---|---|----------------|
| D <sub>1</sub> | <del>∞</del>                                    | 4   | <del>∞</del>                                    | 2              |
| D <sub>2</sub> | 1   | 3   | <span style="border: 1px solid black;">0</span> | 2              |
| D <sub>3</sub> | <span style="border: 1px solid black;">0</span> | 2   | 6   | 8              |
| D <sub>4</sub> | 3   | <span style="border: 1px solid black;">0</span> | <del>∞</del>                                    | <del>∞</del>   |

Putting a '✓' against 1<sup>st</sup> row in first step as it is unassigned, putting a '✓' against 1<sup>st</sup> and 3<sup>rd</sup> columns in second step corresponding to ~~4~~ in the ticked 1<sup>st</sup> row, again putting a '✓' against 2<sup>nd</sup> and 3<sup>rd</sup> rows in the third step corresponding to 0 in the ticked 1<sup>st</sup> and 3<sup>rd</sup> columns. Also drawing horizontal and vertical lines to unticked rows and ticked columns

|                | ✓ (ii)  |   | ✓ (ii)  |                |         |
|----------------|---|---|---|----------------|---------|
|                | T <sub>1</sub>  | T <sub>2</sub>  | T <sub>3</sub>  | T <sub>4</sub> |         |
| D <sub>1</sub> | <del>4</del>  | 4   | <del>4</del>  | 2              | ✓ (i)   |
| D <sub>2</sub> | 1   | 3   | <span style="border: 1px solid black; padding: 2px;">0</span> | 2              | ✓ (iii) |
| D <sub>3</sub> | <span style="border: 1px solid black; padding: 2px;">0</span> | 2   | 6   | 8              | ✓ (iii) |
| D <sub>4</sub> | 3   | <span style="border: 1px solid black; padding: 2px;">0</span> | <del>4</del>  | <del>4</del>   |         |

Forming a new matrix by selecting the minimum element among all the uncovered elements i.e.  $\min [4,2,3,6,8] = 2$ , subtracting this value from all the elements in the matrix not covered by lines, adding this value to all the elements that lie at the intersection of two lines and making assignments rowwise and then columnwise at single zeros

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | 0              | 2              | 0              | 0              |
| D <sub>2</sub> | 1              | 1              | 0              | 0              |
| D <sub>3</sub> | 0              | 0              | 6              | 6              |
| D <sub>4</sub> | 5              | 0              | 2              | 0              |

Now trying to make assignments on zeros we see that no row or column is having single zero, thus multiple solutions can be found out to this assignment problem by arbitrarily providing assignment at a zero and crossing out other zeros in same row and column. Some of the solutions are shown below

1<sup>st</sup> solution:

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | 0              | 2              | ∞              | ∞              |
| D <sub>2</sub> | 1              | 1              | 0              | ∞              |
| D <sub>3</sub> | ∞              | 0              | 6              | 6              |
| D <sub>4</sub> | 5              | ∞              | 2              | 0              |

Optimal assignments: D<sub>1</sub> - T<sub>1</sub>, D<sub>2</sub> - T<sub>3</sub>, D<sub>3</sub> - T<sub>2</sub>, D<sub>4</sub> - T<sub>4</sub>

Minimum Distance = (28+ 22 + 20) miles = 70 miles

2<sup>nd</sup> solution:

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | ∞              | 2              | 0              | ∞              |
| D <sub>2</sub> | 1              | 1              | ∞              | 0              |
| D <sub>3</sub> | 0              | ∞              | 6              | 6              |
| D <sub>4</sub> | 5              | 0              | 2              | ∞              |

Optimal assignments: D<sub>1</sub> - T<sub>3</sub>, D<sub>2</sub> - T<sub>4</sub>, D<sub>3</sub> - T<sub>1</sub>, D<sub>4</sub> - T<sub>2</sub>

Minimum Distance = (31+ 24 + 15) miles= 70 miles

3<sup>rd</sup> solution:

|                | T <sub>1</sub> | T <sub>2</sub> | T <sub>3</sub> | T <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | ∞              | 2              | ∞              | 0              |
| D <sub>2</sub> | 1              | 1              | 0              | ∞              |
| D <sub>3</sub> | 0              | ∞              | 6              | 6              |
| D <sub>4</sub> | 5              | 0              | 2              | ∞              |

Optimal assignments: D<sub>1</sub> - T<sub>4</sub>, D<sub>2</sub> - T<sub>3</sub>, D<sub>3</sub> - T<sub>1</sub>, D<sub>4</sub> - T<sub>2</sub>

Minimum Distance = (33+ 22 + 15) miles= 70 miles

### 8.2 .4

### Type IV (Restrictions on assignments)

In this type of problems, some assignments are restricted i.e. some particular assignments cannot be made. An infinite number is induced at such places and hence those positions are never assigned.

**Example4.** There are 4 jobs and 4 workers with their respective payoffs (in dollars) as shown below. Somehow  $W_2$  is incompetent for  $J_3$  and  $W_3$  is not interested in  $J_1$ . How the jobs should be assigned to each worker so as to minimize the total payoff ?

|      |       | Workers |       |       |       |
|------|-------|---------|-------|-------|-------|
|      |       | $W_1$   | $W_2$ | $W_3$ | $W_4$ |
| Jobs | $J_1$ | 50      | 40    | -     | 40    |
|      | $J_2$ | 30      | 20    | 50    | 40    |
|      | $J_3$ | 50      | -     | 30    | 20    |
|      | $J_4$ | 40      | 30    | 20    | 50    |

Solution: Allocating infinite cost at restricted places and subtracting minimum element in each row from all the elements of the row, hence inducing a zero element in each row

|       |    | $W_1$    | $W_2$    | $W_3$ | $W_4$ |
|-------|----|----------|----------|-------|-------|
| $J_1$ | 10 | 0        | $\infty$ | 0     |       |
| $J_2$ | 10 | 0        | 30       | 20    |       |
| $J_3$ | 30 | $\infty$ | 10       | 0     |       |
| $J_4$ | 20 | 10       | 0        | 30    |       |

Subtracting minimum element in each column from all the elements of each column and making assignments on zeros to rows having single zeros and crossing

out remaining zeros in same columns and repeating the process with columns if any allocations are left in row assignments

|       | $W_1$ | $W_2$    | $W_3$   | $W_4$   |
|-------|-------|----------|---|---|
| $J_1$ | 0     | 0        | $\infty$  | <del>0</del>                                    |
| $J_2$ | 0     | 0        | 30  | 20  |
| $J_3$ | 20    | $\infty$ | 10  | <span style="border: 1px solid black;">0</span> |
| $J_4$ | 10    | 10       | <span style="border: 1px solid black;">0</span> | 30  |

There are unassigned and uncrossed zeros after making assignments in all the rows and columns on single zeros. Hence multiple optimal solutions exist as shown below

1<sup>st</sup> solution

|       | $W_1$   | $W_2$   | $W_3$   | $W_4$   |
|-------|---|---|---|---|
| $J_1$ | <span style="border: 1px solid black;">0</span> | <del>0</del>                                    | $\infty$  | <del>0</del>                                    |
| $J_2$ | <del>0</del>                                    | <span style="border: 1px solid black;">0</span> | 30  | 20  |
| $J_3$ | 20  | $\infty$  | 10  | <span style="border: 1px solid black;">0</span> |
| $J_4$ | 10  | 10  | <span style="border: 1px solid black;">0</span> | 30  |

Optimal assignments:  $J_1 - W_1$ ,  $J_2 - W_2$ ,  $J_3 - W_4$ ,  $J_4 - W_3$

Minimum payoff =  $(50 + 20 + 20 + 20)\$ = 110\$$

2<sup>nd</sup> solution

|       | $W_1$   | $W_2$   | $W_3$   | $W_4$   |
|-------|---|---|---|---|
| $J_1$ | <del>0</del>                                    | <span style="border: 1px solid black;">0</span> | $\infty$  | <del>0</del>                                    |
| $J_2$ | <span style="border: 1px solid black;">0</span> | <del>0</del>                                    | 30  | 20  |
| $J_3$ | 20  | $\infty$  | 10  | <span style="border: 1px solid black;">0</span> |
| $J_4$ | 10  | 10  | <span style="border: 1px solid black;">0</span> | 30  |

Optimal assignments:  $J_1 - W_2, J_2 - W_1, J_3 - W_4, J_4 - W_3$

Minimum payoff =  $(40 + 30 + 20 + 20)\$ = 110\$$

### 8.2 .5 Type V (Maximization Problems)

Here objective of assignments is maximization instead of minimization and to solve such assignment problems, we make each entry negative and then apply Hungarian method as usual.

**Example5.** A pharmaceutical firm has a team of 4 salesmen and there are 4 districts. Estimated profit (in 100 dollars) each salesman can yield per day in different districts is given below. How the districts should be assigned to each salesman so as to maximize the total profit?

|           |                | Salesmen       |                |                |                |
|-----------|----------------|----------------|----------------|----------------|----------------|
|           |                | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
| Districts | D <sub>1</sub> | 18             | 10             | 15             | 11             |
|           | D <sub>2</sub> | 16             | 12             | 14             | 14             |
|           | D <sub>3</sub> | 17             | 17             | 12             | 13             |
|           | D <sub>4</sub> | 15             | 12             | 13             | 16             |

Solution: Since objective function is of maximization, making each entry negative so that Hungarian method may be applied

|                |     | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
|----------------|-----|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | -18 | -10            | -15            | -11            |                |
| D <sub>2</sub> | -16 | -12            | -18            | -18            |                |
| D <sub>3</sub> | -17 | -17            | -12            | -13            |                |
| D <sub>4</sub> | -15 | -12            | -13            | -16            |                |

Subtracting minimum element (most negative) in each row from all the elements of the row, hence inducing a zero element in each row

|                | S <sub>1</sub> | S <sub>2</sub> | S <sub>3</sub> | S <sub>4</sub> |
|----------------|----------------|----------------|----------------|----------------|
| D <sub>1</sub> | 0              | 8              | 3              | 7              |
| D <sub>2</sub> | 2              | 6              | 0              | 0              |
| D <sub>3</sub> | 0              | 0              | 5              | 4              |
| D <sub>4</sub> | 1              | 4              | 3              | 0              |

Each column is having a zero element, thereby making assignments in rows having single zeros, crossing out remaining zeros in respective columns and then repeating the process in columns

|                | S <sub>1</sub>  | S <sub>2</sub>  | S <sub>3</sub>  | S <sub>4</sub>  |
|----------------|---|---|---|---|
| D <sub>1</sub> | <span style="border: 1px solid black; padding: 2px;">0</span> | 8   | 3   | 7   |
| D <sub>2</sub> | 2   | 6   | <span style="border: 1px solid black; padding: 2px;">0</span> | <del>0</del>  |
| D <sub>3</sub> | <del>0</del>  | <span style="border: 1px solid black; padding: 2px;">0</span> | 5   | 4   |
| D <sub>4</sub> | 1   | 4   | 3   | <span style="border: 1px solid black; padding: 2px;">0</span> |

Optimal assignments: D<sub>1</sub> - S<sub>1</sub> , D<sub>2</sub> - S<sub>3</sub>, D<sub>3</sub> - S<sub>2</sub> , D<sub>4</sub> - S<sub>4</sub>

Maximum Profit per day =(18+14+17+16)100\$ = 6500\$