



**Faculty of Engineering**

**Department of Textile Engineering**

## **Comparative Study on Garments Costing**

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A Thesis Submitted in Partial Fulfilment of The Requirements for the Degree of **Bachelor of science in Textile Engineering**

Advanced in Apparel Manufacturing Technology

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# Letter of Approval

May 8, 2019

To

The Head

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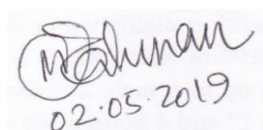
Subject: Approval of Project Report of B.Sc. in TE Program

Dear Sir

I am just writing to let you know that this project report titled as “**Comparative Study on Garments Costing**” has been prepared by the student bearing ID 152-23-4303 and 152-23-430 is completed for final evaluation. The whole report is prepared based on the proper investigation and interruption through critical analysis of empirical data with required belongings. The students were directly involved in their project activities and the report become vital to spark of many valuable information for the readers.

Therefore it will highly be appreciated if you kindly accept this project report and consider it for final evaluation.

Yours Sincerely



**Md. Mominur Rahman**

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## Declaration

We hereby declare that, this project has been done by us under the supervision of Md. Mominur Rahman, Assistant Professor, Department of Textile Engineering, Faculty of Engineering, Daffodil International University. We also declare that, neither this project nor any Part of this project has been submitted elsewhere of any award of any degree or diploma.

**Mehedi Hasan Shakib Buyhan**

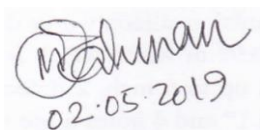
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This is to certify that above declaration made by the candidate is correct to the best of my knowledge.

Supervisor



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Finally we would like to acknowledge that we remain responsible for the inadequacies and errors, which doubtlessly remain.

# ABSTRACT

Bangladesh's export earnings carry more than 82% contribution from the Garments, Apparel, and Knitwear Industry. The objective of this thesis is to provide an extensive overview of garments costing what is the part of Garments Merchandising, as well as a reference and guide for its study. The main reasons behind choosing this topic to know about the price variations between the same styles of a garment. We have collected 5 different baby item costing sheet. The required information like artwork, costing sheet collected from the merchandisers, our supervisor has helped us by providing valuable advices and from the internet we have got several related information. After we have made 19 costing table in chapter 3 and chapter 4 has comparison among the same style of 5 different item costing sheet. Finally, in chapter 5 we have got a result how to change price of same style. We have found some major reasons for fluctuation of cost variation as well as some other facts which are also created impact on costing. There are Fabric, Trims, Cut Make & Trim charges, Value added services: printing, embroidery, washing, applique, Testing of the garment, Quality, Transportation and logistics cost, Profit of the manufacturing organization are major fact to change price variation of same item.

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# CHAPTER – 1

## INTRODUCTION

# 1 INTRODUCTION

The industry of RMG is one of the most potential and revenue earning sector of Bangladesh. The Standing of the RMG market is known worldwide. It was started in the late 1970s. Soon it became one of the major economic strength for Bangladesh. The RMG sector has added very much in earning foreign exchange, balancing export and import, huge unemployment problem for the country and empowerment of women along with given them financial support. Textiles and clothing will always be essential goods for human beings. Spinning and weaving were the main activities that drove the Industrial Revolution in the 18th century. Since then the textile industry has been a leading industry in the initial phase of industrialization in many countries in different periods of time in the world. Bangladesh is an important producer & exporter of woven RMG product. There are about more than 5,500 woven garment factories, 1,700 knitwear factories and 1,300 spinning, finishing and dyeing factories running in Bangladesh. Growth of garments factories started in Bangladesh around 1980. But now nearly 80% of our foreign currency is earned from RMG export. At present Bangladesh is producing & exporting more than 60 items of garments. Garments are exported to USA, Canada, Japan, Australia, Middle East and many other countries in the world. Cheapest labor cost is the biggest advantage for Bangladeshi garments producers & exporters. We the men of Bangladesh are inborn weavers. If we turn back near future we can see that the local woven sector was very rich in product mix. But in recent times with the gradual development in knit sector, woven sector is day-by-day lagging behind. A matter of great sorrow that we only produce 30% of export oriented woven fabrics fabric while we import around 70% woven fabrics form abroad.

## **1.1 Background of the Study**

In previous some groups of researcher had worked on the cost variations of AOP, rubber printing etc. we have also seen in some of the research, printing has caused a big impact on cost variations. Another group of researcher are worked on different type of fabric price calculate like cotton, polyester, viscose etc. In a garments, fabric cost is impact on total cost of 70%.In our study, we collected several costing sheet from Merchandiser. We have calculated all the cost of a garments. We have focused broadly on material type and category, fabric composition, printing and GSM. We have also shown in the table trim cost, cons. Pack cost a little bit general cost and profit

## **1.2: Objectives of the study**

1. To calculate fabric, trims card, printing and embroidery price.
2. To compare the reasons behind fluctuation of cost in same items.
3. To identify which criterion put more impact on cost variations.
4. To calculate of fabric consumption.

## **1.3 Importance of the Study**

This study shows clear concept about all the costing component. The costing is done by keeping in mind the cost of the various raw materials, operating cost of the company, the competition and expected profit of the organization. At the same time, it is necessary to keep in mind the buyers costing expectations. We are tried to show how garments cost are fluctuating. In costing sheet all the criterion are provided upon which the prices are based on. In the Costing sheet type of fabric, printing, profits, overhead cost etc are showing how many steps are required to set a price for any garments.

## **1.4 Limitation of the Study**

1. Primary limitation was not getting enough information from the merchandisers due to their Business
2. Some sensitive information were kept hide due to authority's order
3. Merchandiser could not give us proper time for their busyness.
4. Merchandising department schedule was short.

# **CHAPTER: 2**

## **LITERATURE RIVEW**

## 2.1 Costing

Costing of garments is important task for a garments merchandiser. Overall profit depends on it. All manufacturing Companies sell their product to make profit. The profit on each product sold can be defined as the difference between the selling price of the product and total cost of making the product. Cost therefore plays a very important role in the product making and it is important task for factory which runs for business purposes.

## 2.2 Garments Costing

There are two types of garments, namely woven and knitted garments. Shirt, trouser, series, bed spreads, blankets, towels and made ups are woven. T-shirts, sweaters, undergarments, pajamas and socks are knits.

Costing is the deciding factor for fixing of prices and the important thing to follow in all stages like purchase, production, marketing, sales, etc. Also update knowledge about everything related to garments, is essential to make perfect costing. Costing includes all the activities like purchase of fabrics and accessories, processing and finishing of fabrics, sewing and packing of garments, transport and conveyance, shipping, over heads, banking charges and commissions, etc.

We must be aware that there are always fluctuations in the costs of raw materials and accessories, charges of knitting, processing, finishing, sewing and packing, charges of transport and conveyance. The method of making costing will vary from style to style. As there are many different styles in garments. Hence let us take men's basic T-shirt style as example which is in regular in use.

Costing of the product is done by the consideration of the following factors: (Costing of product depends on the following matters):

Amount of raw materials consumed. /Raw material

1. Direct labor.
2. Indirect labor.
3. Factory cost
4. Office and administrative cost.
5. Sales and distribution cost.
6. Profit



1. Total utility cost & Depreciation
2. Wages & Salary
3. Bank liability
4. Transport cost Lunch Salary
5. Payment
6. Entertainment cost
7. Miscellaneous cost
8. Government cash incentive

There are three main elements of costs. They are: Materials, Labour and other expenses. Materials can be either direct material or indirect material. Labour can be direct or indirect. Other expenses can be direct or indirect.

All Indirect Expenses give rise to Overhead expenses.

This includes: Production or Works overheads, administration overhead, selling overhead, distribution overhead, research and development overhead.

### **Direct Materials**

Direct materials include: All raw materials, materials specifically purchased, parts or components purchased or produced, and primary packing materials.

### **Direct Labour**

Direct labour includes: Labour engaged on the actual production, labour engaged in aiding the manufacture, and specially required for production. For example, Inspectors.

### **Overhead**

Overhead is the aggregate cost of indirect materials, indirect materials.

### **Division of Costs**

1. Here are some ways that costs can be divided.
2. Prime Cost = Direct Materials + Direct Labours + Direct Expenses.
3. Works or Factory Cost = Prime Cost + Works or Factory Overheads.
4. Cost of Production = Works Cost + Administration Overheads.

1. Total Cost / Cost of Sales = Cost of Production + Selling Overhead + Distribution Overhead.

## 2.3 Price of the Product

Generally price of product is determined by the required profit adding to the total expenses. So, Price of products= (Direct expenses + Indirect expenses + Factory Overhead) + Required profit

## 2.4 Costing of Knitting: (Circular knitting)

- M/C depreciation cost = 2.25 taka/kg
- Needle cost = 1.45 taka/kg
- Sinker cost = 0.20 taka/kg
- Lubricant cost = 0.82 taka/kg
- Electricity cost = 0.45 taka/kg
- Spare parts cost = 0.05 taka/kg
- Knitting floor charge = 0.33 taka/kg
- Salary = 1.85 taka/kg
- Others = 0.10 taka/kg

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**Knitting cost = 7.5 taka/kg**

## 2.5 Knitting Charge of Following Fabric Design

Design	Rate/kg	Design	Rate/kg
S/J	8.00	Mash Fabric	50.00
S/J Dyed Yarn	20.00	Mini Waffles	35.00
S/J HFL	25.00	S/J(Eng. stripe)	100.00
Pique/ Lacoste	14.00	Lacoste(Eng. stripe)	120.00
1X1 Rib	14.00	FF LY S/J(Eng. stripe)	200.00
Plain interlock	17 .00	HF LY S/J(Eng. stripe)	150.00
2X1 Rib	20.00	FF LY Lacoste(Eng. stripe)	220.00
Fleece	18.00	HF Lycra Lacoste(Eng. stripe)	170.00

## 2.6 Before Costing Parameter

- 1) **Fabrication:** there are clear idea regarding the fabrication before taking the order from the buyer / buying house. After then, surety that strong source of the followings fabric.
- 2) **Size spec:** Make sure that, get the correct/latest size spec with the measurement of all the sizes, which will be ordered. Many times it is seen that, PO sheet has come with new bigger size which was not during the costing.
- 3) **Fabric color:** Try to know that, how many colors the style has & also try to know that, color wise order qty ratio.
- 4) **Qty:** Take information regarding approximate order qty.
- 5) **Shipment date:** Asked buyer for the shipment date & check with the production department that, they have enough space for shipped out the followings quantity within the require ship date or tell your possible date.
- 6) **Test requirement:** Let know that, the order has any test or not.
- 7) **L/C payments term:** Take a previous l/c copy from them & discuss with commercial people regarding all the terms along with payment terms.
- 8) **Inspection:** Get a confirmation from the buyer that, who will inspected the goods. If third party then who will pay their charges.
- 9) **GSP:** confirm that, buyer has need the GSP or not.

## 2.7 Calculating Fabric Consumption

- 1) **Body Consumption:** Calculate the body fabric consumption at first. If possible calculate it after make the pattern. Be confirmed regarding the dia. Calculate the consumption with adding + 5 GSM extra which fabric is sells in kg (s/j, pique, rib etc). Or reduce 2” (in
- 2) **width** from the both side which are in yards (tricot, taffeta etc). Moreover, if the garments are wash garments then make sure that, the pattern has the wash allowance.

- 3) **Rib:** Calculate the rib consumption carefully because sometimes the garments have rib at cuff opening & bottom hem. Some people mistakenly do the consumption considering one cuff.
- 4) **Neck tape:** Calculate the consumption of neck tape.
- 5) **Appliqué & others fabric:** Make sure that, you are not missing any appliqué & any other fabric.
- 6) **Estimate the wastage:** Normally we add 9% wastage for the knit items. However, it's may vary depends on how many process the garments have. If it is with only front chest print then 9% is ok but if with allover/rotary print, with heavy wash etc then you must increase the wastage. Moreover, if the garments with pigments dye then add minimum 25 to 30% wastage because in this pigment dye garments reject percentage is very high. For more details regarding consumption click followings link For Knit & for Woven shirt & For Woven Fabric

### **Others item:**

- 1) **Print:** If the garments have print then make sure that, the sample have a clear art work of it. Check that there clearly mentioned the print quality, dimension & placement. Send the art work to your printers for a better price idea. Also let know from printers regarding the difficulties of the followings print. Many times it is seen that, buyer has asked for so many type/kind prints in same body which is so difficult for production. Such as, if buyer asked for Flock + discharge & foil print in at the same artwork then it is not possible for production.
- 2) **Embroidery:** Discuss with embroidery supplier regarding the embroidery & take price quotation.
- 3) **Wash:** Take the wash price quotation from washing factory.
- 4) **Test:** Confirm the charges of test from the testing company.

## 2.8 Accessories & Trims

Calculate the price of accessories individually it will reduce your percentage of mistake.

Please find below the list of some accessories item

1. **Sewing thread:** Confirm that, which thread are need 100% cotton, spun polyester or filaments. Then ensure the count 50/2 or 40/2 or any other
2. It's may vary on fabrications. Regarding the pigment dye garments we normally used cotton grey color cotton thread. Calculate the sewing thread consumption part by part & add require wastage percentage. For details of Sewing thread consumption Thread Chart & Consumption Formula
3. **Labels:** Take the quotation from your supplier for the entire woven & satin/paper label.
4. **Tape:** Calculate the consumption of tape if it has, such as Velvet, herringbone or canvas etc.
5. **Elastic:** Make sure which denier & width it need. Then take the quotation from supplier.
6. **Zipper:** If the garments have zippers then confirm that, from where you will purchase that. Many time the logo zipper need to import the mold from abroad. Make sure the zipper quality, such metal, nylon or vision zipper. Check the zipper measurement from production department and get prices from zipper supplier.
7. **Button:** Take the button price from your supplier if the garments have it.
8. **Inter lignin:** Calculate the inter lignin price if the garments need.
9. **Patch or badge:** Calculate the patch or badge or others metal item if the garments have.
10. **Finishing item:** Tissue paper, silica gel, hang tag, barcode sticker, back board, h/tag string, scotch tape, security tag calculate the prices of these item.

11. **Hanger:** Take the quotation of hanger.
12. **Poly:** Make the measurement of poly. Confirm the quality & with adhesive or not.
13. **Carton:** Find out the carton measurement & take the prices from carton supplier along with top, bottom & divider.
14. **Gum tape:** Confirm the gum tape quality that, whether it is normal transparent or with any logo. Then take the price quotation.
15. **PP belt:** Take the price quotation of pp belt if buyer asked it.
16. **Carton sticker:** Take quotation for sticker.

## 2.9 Commercial cost

Normally we add 3% of total purchase (Fabric cost+ other item cost + Accessories cost) as commercial cost if the L/c payments terms is as sight. If the l/c is 60 days deferred then you can add 7.5% additional cost of total price and it will be 15% for 90 day deferred.

## 2.10 Costing parameters

- Fabric consumption.
- Gross weight of other components of garment.
- Fabric cost per kg.
- Fabric cost per garment.
- Other charges (print, embroidery, etc.).
- Cost of trims (labels, tags, badges, twill tapes, buttons, bows, etc.).
- CMT charges.
- Cost of accessories (hangers, inner boards, polybags, cartons, etc.).
- Cost of a garment.
- Price of a garment.

## 2.11 Fabric consumption

The garments manufactured in many sizes to fit for everybody. Generally they are in sizes Small (S), Medium (M), Large (L), Extra-large (XL) and Double Extra Large (XXL).

The quantity ratio or assortment can be any one of the following approximate ratio. S:

M: L: XL: XXL - 1:2:2:2:1

S: M: L: XL: XXL - 1:2:1:2:1

S: M: L: XL: XXL - 1:2:3:2:2

As the price is the same for all these sizes of garments, the author have taken the centre size large (L) for average calculation. Generally, the quantity of L size will be higher or equal to the quantity of each of other sizes

## 2.12 CM (Cost of manufacturing)

$$\text{We know, CM} = \frac{C \times T}{X}$$

Here, C = Number of machine per line

$$\begin{aligned} X &= \text{total output per line per day} = \text{Hourly output} \times \text{Working hour} \\ &= 100 \times 8 \\ &= 800 \text{ pcs} \end{aligned}$$

T = average cost per machine per

day Again we know,  $T = A/B \times 26$

$$\begin{aligned} \text{Here, A} &= \text{Direct or indirect cost per month} \\ &= 60,000 \end{aligned}$$

B= Total Number of machine =

200 26= Working day per month

$$*, T = 60,000 / 200 \times 26 = 11.54$$

$$\begin{aligned} *, \text{CM cost} &= 24 \times 11.54 / 800 \\ &= \$ 0.346 / \text{piece} \end{aligned}$$



## 2.13 Sewing Thread Consumption

The sewing threads are carefully removed from a specific length of each different seam. We use the amount taken from these seams to enable us to calculate a ratio, which can then be applied to the total length of each seam. By dividing the amount of thread by the seam length, we get the ratio of thread consumed. If we multiply this factor times the total length of seam, we determine the total thread consumed for that seam. We usually add 15% for wastage of thread due to machine running conditions, thread breaks, repairs, etc.  $540 \text{ cms} \times 1.15 = 621 \text{ cms}$  or 6.21 meters of thread per seam including wastage. Carry out the steps in the above example for each stitch type found in the garment.

## 2.14 Using sewing Thread Ratio

An easier method is to use the generally applicable Thread Consumption Ratios for the various stitch types that are listed in the table overleaf. By relating these ratios to the lengths of seams using each stitch type, total thread consumption can be calculated.

Stitch Class	Description	Total Thread Usage cms per cm of seam	No of Needles	% of Needles Thread	% of looper / Under Threads
301	Lock Stitch	2.5	1	50	50
101	Chain stitch	4	1	100	0
401	2-Thread Chain stitch	5.5	1	25	75
304	Zigzag Lockstitch	7	1	50	50
503	2-Thread Over edge Stitch	12	1	55	45
504	3-Thread Over edge stitch	14	1	20	80
512	4-Thread Mock-safety stitch	18	2	25	75
516	5-Thread Safety stitch	20	2	20	80
406	3-Thread Covering stitch	18	2	30	70
602	4-Thread Covering stitch	25	2	20	80
605	5-Thread Covering stitch	28	3	30	70

**Example:**

Length of seam = 100 cms or 1 meter

Stitch class 401 = 2-Thread Chain  
stitch

Total thread usage per cm of seam = 5.5 cms

Total thread consumption = 100 cms x 5.5 = 550

cms Estimated Needle Thread = 550 x 0.25 = 138

cms Estimated Looper Thread = 550 x 0.75 = 412

cms

Add 15% wastage = 550 cms x 1.15 = 633 cms or 6.33 meters of thread per seam.

## **2.16 Sewing Thread Consumption per Body**

Sewing thread consumption is very important for the garments costing. For quick costing we use our previous idea to calculate the sewing thread cost. Please find below an approximate sewing thread consumption list for some common item. This list is based on minimum wastage. So, at first please check your percent of wastage & and try to control it .

## 2.17 Machine wise and body wise sewing thread consumption

### Machine wise sewing thread consumption/inch:

1. plain m/c	1 needle	2.5 inch
2. plain m/c	2 needle	5 inch
3. over lock	3 thread	13.25 inch
4. over lock	4 thread	16.75 inch
5. over lock	5 thread	18.75 inch
6. flat lock	3 thread	16.75 inch
7. flat lock	5 thread	22.25 inch
8. bar tack Stitching	Per operation	Generally 7 Inch
Button hole Stitching		7 inch per Hole
Button attaching		3 inch per Button
Feed of the arm		7 inch for one needle
Kanchai Stitching		7 inch for one needle
Back Tack Stitching		7 inch for one needle

Item	Consumption of Sewing thread/box
Basic T-shirt	125 m
Basic Polo shirt	180 m
Basic L/slv Woven Shirt	125 m
Basic S/slv Woven Shirt	175 m
Classic L/slv Woven Shirt	150 m
Classic S/slv Woven Shirt	350 m
Basic shorts	450 m
Classic Shorts	350 m
Basic L/pants	450 m
Classic L/pants	500 m
Basic Nylon Jogging Suit	350 m
Basic Short all	400 m
Classic Short all	500 m
Basic Overall	450 m
Classic Overall	350 m
Padded Coverall	450 m
Basic Romper	350 m
Classic Romper	450 m
Night Dress	200 m
Pajama Set	450 m
Skirt	300 m
Panty	50 m
Brief	50 m
Brassier	100 m
Corp set	150 m
Tank Top	50 m
Denim 5 Pocket Pants	400 m

# **CHAPTER - 3**

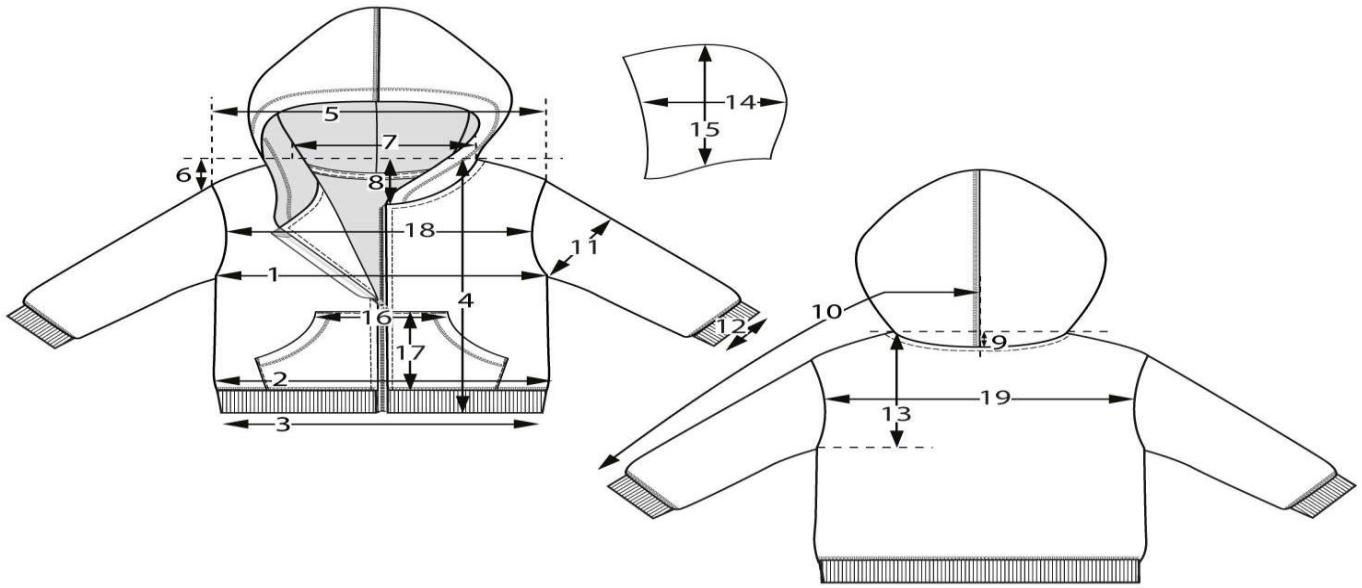
## **EXPERIMENTAL DETAILS**

## **Experimental Details**

In order to collect various information about garments costing, we have visited Knit composite industries that is Knit Concern Group limited. At first we had to collect different item of costing sheet. We wrote down introduction part of the study. In chapter 2 have written on basic theory of costing and different fabric price. We collected 5 baby item costing sheet. From costing sheet we have taken data and make 19 table with Art work. We write down briefly about table and art work. In chapter 4 we compare different table for same item. There has made 5 style comparison. We wrote down what is the main reason of price variation. We find out of price variation and chapter 5, result part we wrote five main reason of price variation. Finally we have completed our thesis work successfully. .

### 3.1 Item of Joni hood

#### 3.1.1 M-Chart of Joni Hood



*=rev. m- ment	68	74	80	86	92	98	104
QC							
1 ½ CHEST	28	29	30	31	32	33	34
QC							
2 ½ BOTTOM	28	29	30	31	32	33	34
½ BOTTOM							
∴ RIB	28	29	30	31	32	33	34
LENGTH							
∴ INCL RIB	31	33	35	37	39	41	43
QC							
5 SHOULDER TO SHOULDER	26	27	28	29	30	31	32
SHOULDER							
∴ DROP	3	3.1	3.2	3.3	3.4	3.5	3.6
QC							
7 NECK							
WIDTH	12.5	12.7	12.9	13.1	13.3	13.5	13.7
∴ NECK DROP FRONT	5.75	5.85	5.95	6.05	6.15	6.25	6.35
NECK DROP							
∴ BACK	2	2	2	2	2.1	2.3	2.5
QC 10 SLEEVE							
LENGTH from cb	34.5	37	39.5	42	44.5	47	49.5
∴							
∴ ½ BICEPS	11	11.4	11.8	12.2	12.6	13	13.4
∴							
∴ ½ BOTTOM SLEEVE	6	6.25	6.5	6.75	7	7.25	7.5
QC 13 SCYE							
DEPTH	12.75	13.25	13.75	14.25	14.75	15.2	15.75
∴							
∴ ½ HOOD WIDTH AT ½ HOOD HEIGHT	18.5	19.25	20	20.75	21.5	22.2	23
QC 15 HOOD							
HEIGHT	22.5	23.5	24.5	25.5	26.5	27.5	28.5
∴ POCKET							
∴ WIDTH top of pocket	12.5	13	13.5	14	14.5	15	15.5
∴ POCKET							
∴ HEIGHT	9	9.5	10	10.5	11	11.5	12
QC 18 FRONT							
WIDTH	24	24.9	25.8	26.7	27.6	28.5	29.4
∴ BACK							
∴ WIDTH	24.5	25.4	26.3	27.2	28.1	29	29.9

### 3.1.2 Art Work of CW-A&B

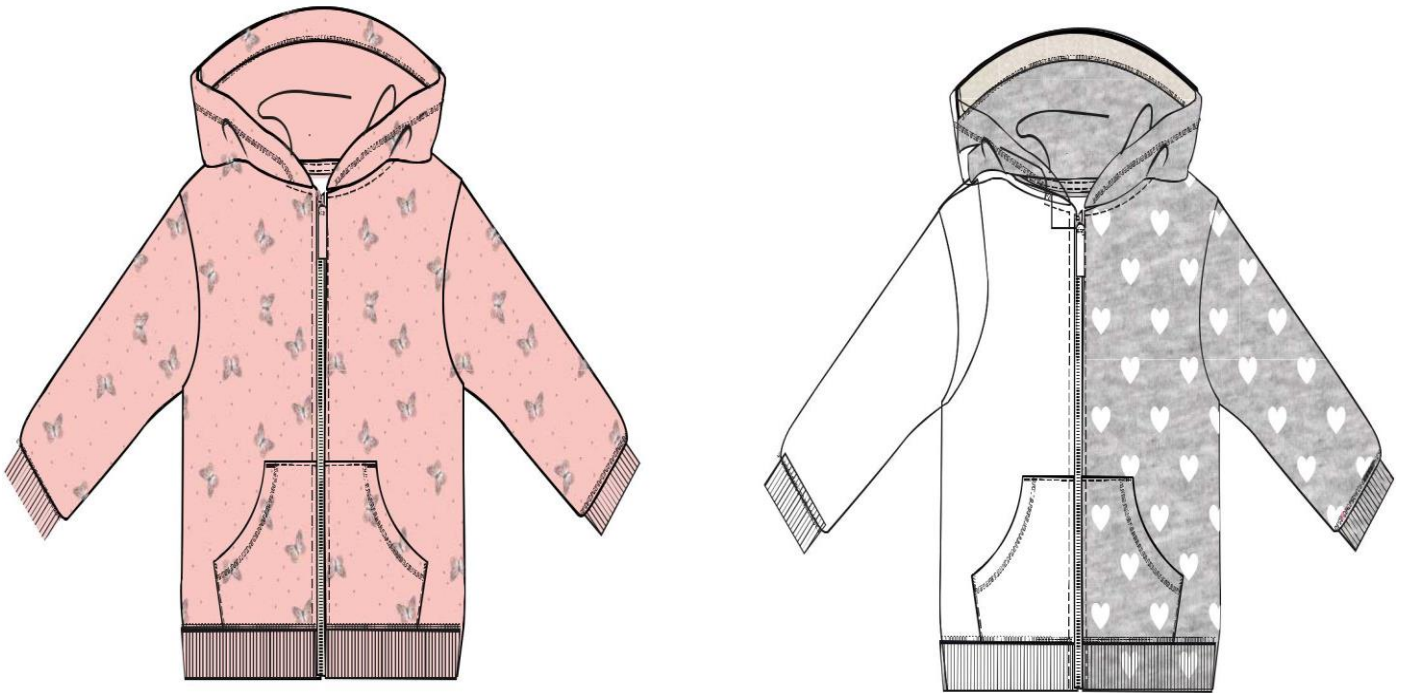
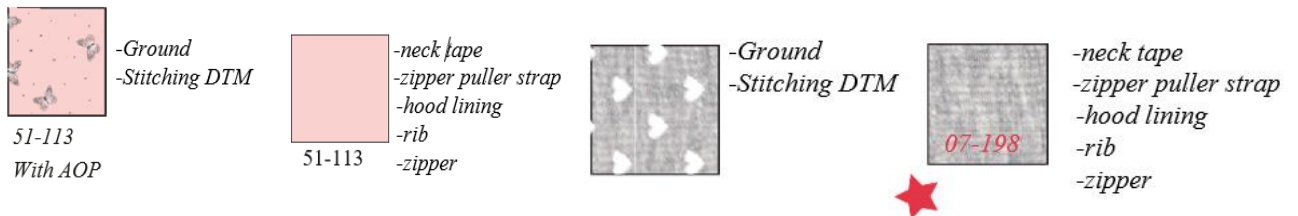


Figure 3.1.2 CW A&B



In figure 3.1.2 shows an artwork of a baby item whose style name is Joni Hood. In this item there are some accessories used like neck tape, hood lining, and zipper. The color code that has been used in zipper tape, hood lining and zipper puller trap is 51-113. The color code of zipper and stitching DTM is 11=106. Y/D and stripe have also been introduced in this item whose color code is 76-329

### 3.1.3 Style of CW-A&B

Table 3.1.3.1 Style of CW-A&B

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Color pigment	100% BCI cotton	Terry, 26/1+20	240 GSM	7.60	0.218	1.66
	Hood lining	AOP solid	100% BCI Cotton	S/J, 30/1	150 GSM	5.70	0.03	0.17
Cost								1.83
Trim								
	Zipper							0.23
	Sewing thread							0.03
	Zipper puller + Neck tape							0.04
Cost								0.30
Labor cost								
CMT	Direct cost							0.72
	Indirect cost							0.40
Cost								1.12
Cons. Pack								
	Labels							0.03
	Cons. Pack							0.04
	Transport pack							0.03
Cost								0.10
Over heads								
	General Expenses and profit							0.22
Cost								0.22
Total cost in currency for 1 pack								3.57\$

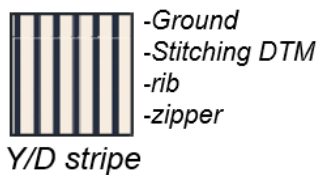
In 3.1.3.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.83\$, Offered cost for trim: 0.30\$, Offered cost for labor cost: 1.12\$, Offered cost for cons. Pack: 0.10\$, Over heads cost: 0.22\$, Total cost in currency for 1 pack: 3.57\$



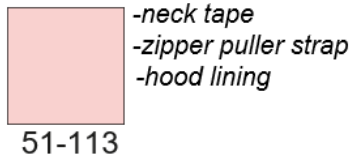
### 3.1.4 Art Work of CW-C



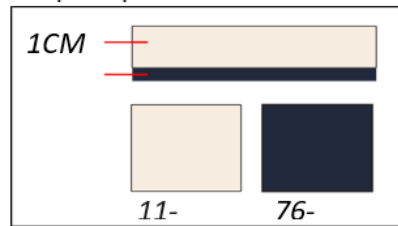
Figure 3.1.4 CW-C



11-106 / 76-329



Stripe report



In figure 3.1.4 shows an artwork of a baby item whose style name is Joni Hood. In this item there are some accessories used like neck tape, hood lining and zipper. The color code that has been used in zipper tape, hood lining and zipper puller trap is 51-113. The color code of zipper and stitching DTM is 11=106. Y/D and stripe have also been introduced in this item whose color code is 76-329

### 3.1.5 Style of CW-C

Table 3.1.5.1 Style of CW-C

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Y/D	100% BCI cotton	Terry, 26/1+20	240 GSM	7.35	0.239	1.76
	Hood lining	Solid	100% BCI Cotton	S/J, 30/1	150 GSM	5.70	0.03	0.17
Cost								1.93
Trim								
Zipper								0.23
Sewing thread								0.03
Zipper puller + neck tape								0.04
Cost								0.30
Labor cost								
CMT	Direct cost							0.72
	Indirect cost							0.40
Cost								1.12
Finishing								
	Print							0.20
Cost								0.20
Cons. Pack								
	Labels							0.03
	Cons. Pack							0.04
	Transport pack							0.03
Cost								0.10
Over heads								
General Expenses and profit								0.22
Total cost in currency for 1 pack								3.87\$

In 3.1.5.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.93\$, Offered cost for trim: 0.30\$, Offered cost for labor cost: 1.12\$, Offered cost for cons.Pack:0.10\$, Over heads cost: 0.22\$,Total cost in currency for 1 pack:3.57\$ .

### 3.1.6 Art Work of CW-D



Figure 3.1.6.1 CW-D

In figure 3.1.6.1 shows an artwork of a baby item whose style name is Joni Hood. In this item there are some accessories used like neck tape, hood lining and zipper. The color code that has been used in zipper tape, hood lining is 08-198 with AOP. The color code of zipper puller strap and neck tape is 51-128.

### 3.1.7 Style of CW-D

Table 3.1.7.1 Style of CW-D

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	Fake Melange	99% BCI Ctn 1% Viscose	Terry, 26/1+20	240 GSM	6.00	0.208	1.25
	Hood lining	Solid	100% BCI Cotton	S/J, 30/1	150 GSM	5.70	0.03	0.19
Cost								1.44
<b>Trim</b>								
Zipper								0.23
Sewing thread								0.03
Zipper puller + neck tape								0.04
Cost								0.30
<b>Labor cost</b>								
CMT	Direct cost							0.97
	Indirect cost							0.52
Cost								1.49
<b>Finishing</b>								
	Print							0.30
Cost								0.30
<b>Cons. pack</b>								
	Labels							0.03
	Cons. Pack							0.04
	Transport pack							0.03
Cost								0.10
<b>Over heads</b>								
General Expenses and profit								0.29
Cost								0.29
Total cost in currency for 1 pack								3.92 USD

In 3.1.7.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the Actual cost is depended on. The offered cost of these criterion have been given below;



Offered cost for material: 2.00\$, Offered cost for trim: 0.30\$, Offered cost for labor cost: 1.12\$

Offered cost for cons. Pack: 0.10\$, Over heads cost: 0.22\$, Total cost in currency for 1 pack: 3.92\$

### 3.1.8 Art work of CW-E



Figure 3.1.8 CW-E

	<i>-Ground</i>		<i>-Neck tape</i>
	<i>-Stitching DTM</i>		<i>-Pull tag</i>
	<i>-zipper puller strap</i>		
84-103	<i>-hood lining</i>	51-113	
	<i>-rib</i>		
	<i>-zipper</i>		

In figure 3.1.8 shows an artwork of a baby item whose style name is Joni Hood. In this item there are some accessories used like neck tape, hood lining, zipper. The color code that has been used in zipper tape, hood lining is 08-198 with AOP. The color code of zipper puller strap and neck tape is 51-128.

### 3.1.9 Style of CW-E

Table 3.1.9.1 Style of CW-E

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Onaway 5 color discharging AOP	100% BCI Ctn	Terry, 26/1+20	240 GSM		0.218	1.83
	Hood lining	Solid	100% BCI Cotton	S/J, 30/1	150 GSM	5.70	0.033	0.17
Cost								2.00
Trim								
Zipper								0.23
Sewing thread								0.03
Zipper puller + neck tape								0.04
Cost								0.30
Labor cost								
CMT	Direct cost							0.70
	Indirect cost							0.42
Cost								1.12
Cons. pack								
	Labels							0.03
	Cons. Pack							0.04
	Transport pack							0.03
Cost								0.10
Over heads								
General Expenses and profit								0.22
Cost								0.22
Total cost in currency for 1 pack								3.74\$

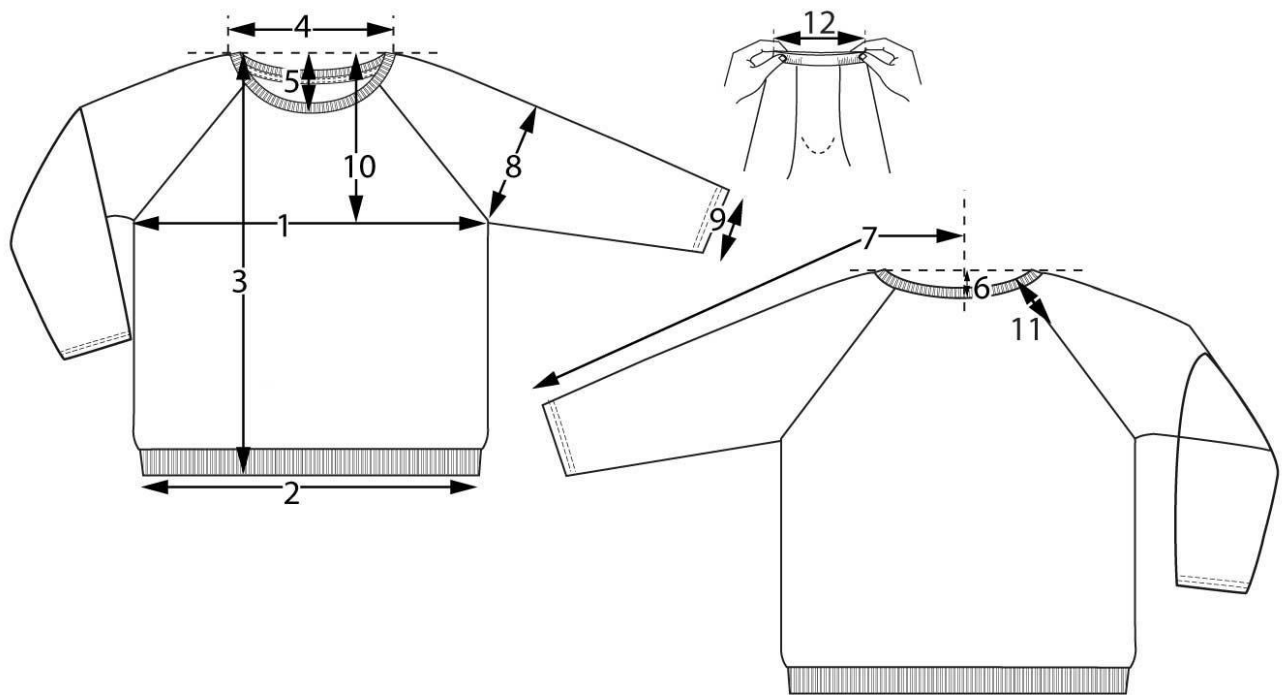
In 3.1.9.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below;

Offered cost for material: 2.00\$, Offered cost for trim: 0.30\$, Offered cost for labor cost: 1.12\$

Offered cost for cons. Pack: 0.10\$, Over heads cost: 0.22\$, Total cost in currency for 1 pack: 3.74\$.

## 3.2 Item of Zulu Sweatshirt

### 3.2.1 M-Chart of Zulu Sweatshirt

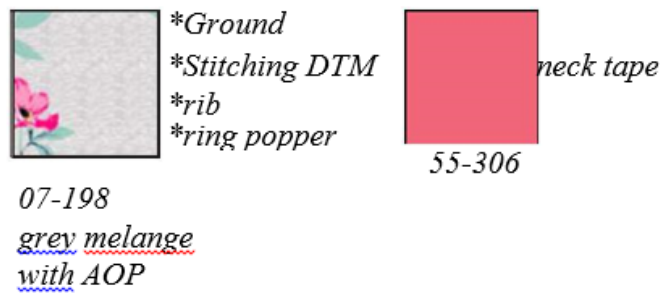


*=rev. m-ment	68	74	80	86	92	98	104
QC 1 ½ CHEST	29.5	30.5	31.5	32.5	33.5	34.5	35.5
QC 2 ½ BOTTOM	26	27	28	29	30	31	32
QC 3 LENGTH	32.5	34.5	36.5	38.5	40.5	42.5	44.5
QC 4 NECK WIDTH	13	13.3	13.6	13.9	14.2	14.5	14.8
5 NECK DROP FRONT	6.5	6.7	6.9	7.1	7.3	7.5	7.7
6 NECK DROP BACK	2.2	2.3	2.4	2.5	2.6	2.7	2.8
QC 7 SLEEVE LENGTH	35.5	38	40.5	43	45.5	48	50.5
8 ½ BICEPS	11.5	11.9	12.3	12.7	13.1	13.5	13.9
9 ½ BOTTOM SLEEVE	7.5	7.75	8	8.25	8.5	8.75	9
QC 10 SCYE DEPTH	13.5	14	14.5	15	15.5	16	16.5
11 PLACKET LENGTH	6.5	7	7.5	8	8.5	9	9.5
12 MINIMUM EXTENDED NECKLINE	23	25	25	26	26	27	27

### 3.2.2 Art work of CW-A



Figure



In figure 3.2.2 shows an artwork whose style name is Zulu Sweatshirt. In this item there are some accessories used like stitching DTM neck tape, ring popper. The color code that has been used in stitching DTM neck tape and ring popper is 07-.198 grey mélangé with AOP.



### 3.2.3 Style of CW-A

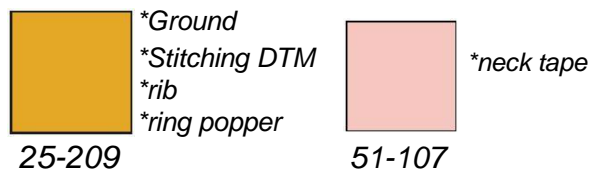
Table 3.2.3.1 Style of CW-A

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	10 color Pigment AOP	95% BCI Ctn 5% viscose	Terry, 34/1+34/1+ 16/1	240 GSM	8.10	0.16 2	1.31
Cost								1.31
<b>Trim</b>								
	Snap button(2 set)							0.06
	Sewing thread							0.03
Cost								0.09
<b>Labor cost</b>								
CMT	Direct cost							0.28
	Indirect cost							0.17
Cost								0.45
<b>Cons. pack</b>								
	Labels							0.03
	Cons. Pack							0.06
	Transport pack							0.03
Cost								0.12
<b>Over heads</b>								
	General Expenses and profit							0.15
Cost								0.15
Total cost in currency for 1 pack								2.12\$

In 3.2.3.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.31\$, Offered cost for trim: 0.09\$, Offered cost for labor cost: 1.45\$, Offered cost for cons. Pack: 0.12\$, Over heads cost: 0.15\$, Total cost in currency for 1 pack: 2.12\$

### 3.2.4: Art Work of CW-B

placement print



In figure 3.2.4 shows an artwork whose style name is Zulu Sweatshirt. In this item there are some accessories used like stitching DTM neck tape, ring popper. The color code that has been used in stitching DTM neck tape and ring popper is 25-.209 and color code for neck tape 51-107.

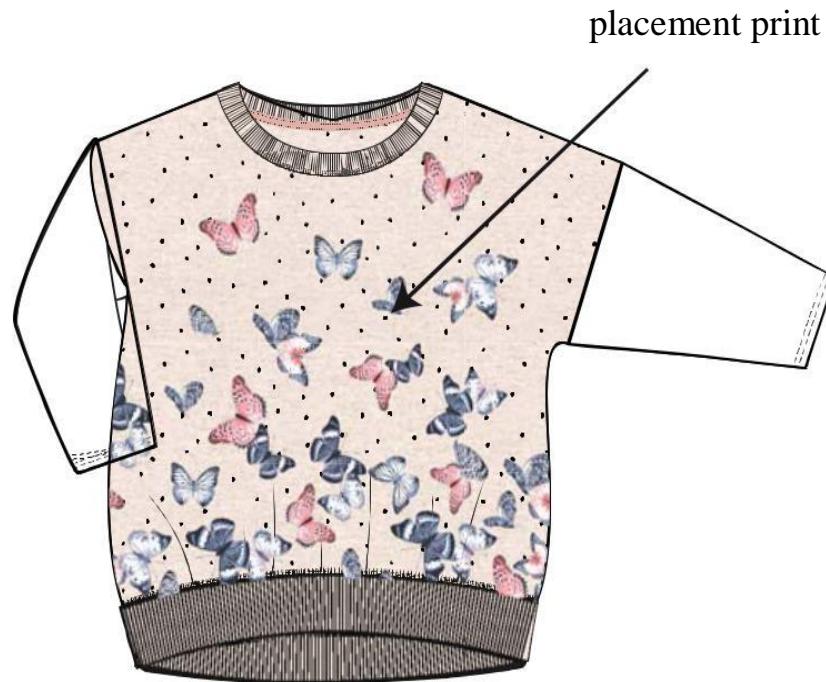
### 3.2.5 Style of CW-B

Table 3.2.5.1 Style of CW-B

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Solid	100% BCI Ctn	Terry, 34/1+34/1+16/1	240 GSM	5.85	0.16	0.94
Cost								0.94
Trim								
Snap button(2 set)								0.06
Sewing thread								0.03
Cost								0.09
Labor cost								
CMT	Direct cost							0.28
	Indirect cost							0.17
Cost								0.45
Finishing								
	Print							0.30
Cost								0.30
Cons. Pack								
	Labels							0.03
	Cons. Pack							0.06
	Trans port pack							0.03
Cost								0.12
Over heads								
General Expenses and profit								0.15
Cost								0.15
Total cost in currency for 1 pack								2.05\$

In 3.2.5.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 0.94\$, Offered cost for trim: 0.09\$, Offered cost for labor cost: 0.45 USD, Offered cost for cons. Pack: 0.12\$, Over heads cost: 0.15\$, Offered cost for finishing: 0.30, Total cost in currency for 1 pack: 2.05\$

### 3.2.6 Art Work of CW-C



**06-199**  
*melange as ref*  
*with aop*

**51-107**

In figure 3.2.6 shows an artwork whose style name is Zulu Sweatshirt. In this item there are some accessories used like stitching DTM neck tape, ring popper. The color code that has been used in stitching DTM neck tape and ring popper is 06-.199 mélangé as ref with AOP and color code for neck tape 51-107.

### 3.2.7 Style of CW-C

Table 3.2.7.1 Style of CW-C

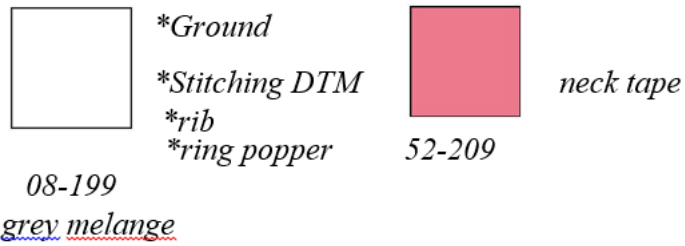
	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	1 color pigment AOP	99% BCI Ctn 1% Viscose	Terry, 34/1+34/1	240 GSM	7.55	0.162	1.22
Cost								1.22
<b>Trim</b>								
	Snap button(2 set)							0.06
	Sewing thread							0.03
Cost								0.09
<b>Labor cost</b>								
CMT	Direct cost							0.28
	Indirect cost							0.17
Cost								0.45
<b>Finishing</b>								
	print							0.50
Cost								0.50
<b>Cons. pack</b>								
	Labels							0.03
	Cons. Pack							0.06
	Trans port pack							0.03
Cost								0.12
<b>Over heads</b>								
General Expenses and profit								0.17
Cost								0.17
Total cost in currency for 1 pack								2.55\$

In 3.2.7.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 0.99\$, Offered cost for trim: 0.24\$, Offered cost for labor cost: 1.45\$, Offered cost for cons. Pack: 0.12\$, Over heads cost: 0.17\$, Offered cost for finishing: 0.35\$, Total cost in currency for 1 pack: 2.55\$

### 3.2.8 Art Work of CW-D



Figure 3.2.8 CW-D



In figure 3.2.6 shows an artwork whose style name is Zulu Sweatshirt. In this item there are some accessories used like stitching DTM neck tape, ring popper. The color code that has been used in stitching DTM neck tape and ring popper is 06-.199 mélangé as ref with AOP and color code for necktape51-107.

### 3.2.9 Style of CW-D

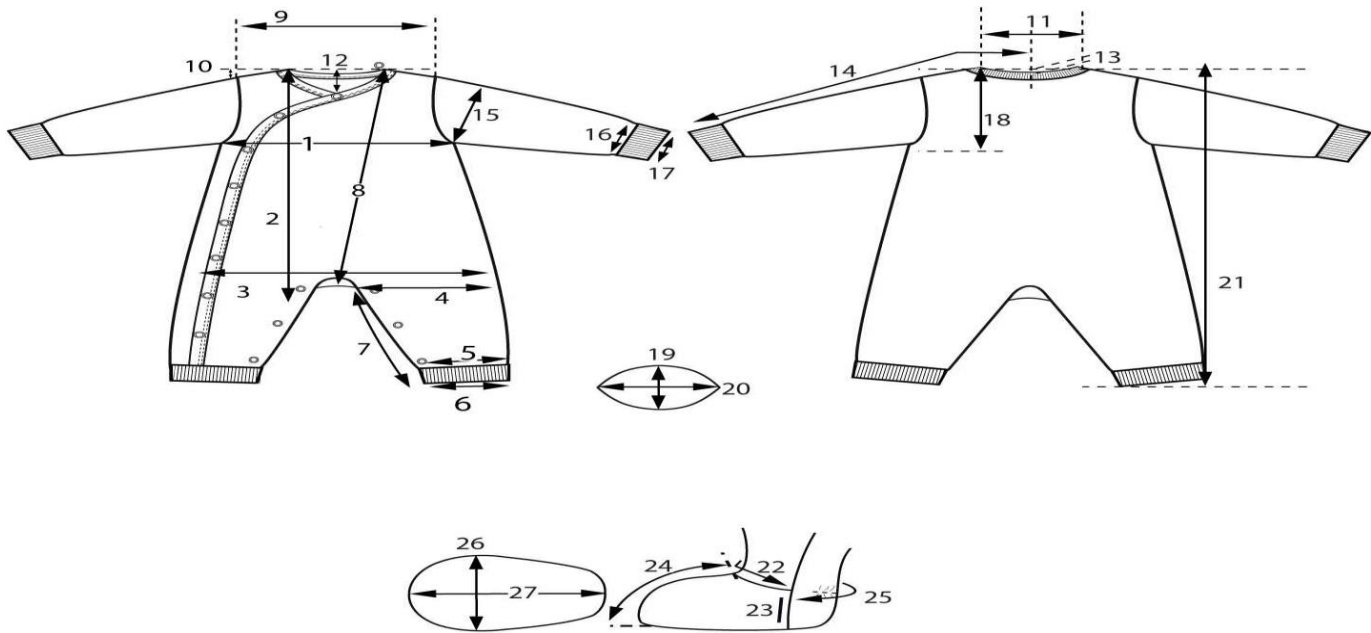
Table 3.2.9.1 Style of CW-D

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	Fake Melange	60% BCI Ctn 40% Viscose	Terry, 34/1+34/1+1 6	240 GSM	5.85	0.169	0.99
Cost								0.99
<b>Trim</b>								
	Snap button(2 set)							0.06
	Sewing thread							0.03
	Bow (1 pc)							0.15
Cost								0.24
<b>Labor cost</b>								
CMT	Direct cost							0.37
	Indirect cost							0.25
Cost								0.62
<b>Finishing</b>								
	print							0.35
Cost								0.35
<b>Cons. pack</b>								
	Labels							0.03
	Cons. Pack							0.06
	Transport pack							0.03
Cost								0.12
<b>Over heads</b>								
General Expenses and profit								0.23
Cost								0.23
Total cost in currency for 1 pack								2.55\$

In 3.2.7 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 0.99\$, Offered cost for trim: 0.24\$, Offered cost for labor cost: 1.45\$, Offered cost for cons. Pack: 0.12\$, Over heads cost: 0.17\$, Offered cost for finishing: 0.35\$, Total cost in currency for 1 pack: 2.55\$

### 3.3 Item of Baby Pyjama

#### 3.3.1 M-Chart of Baby Pyjama



<b>*=rev. m-ment</b>	<b>50</b>	<b>56</b>	<b>62</b>	<b>68</b>	<b>74</b>	<b>80</b>	<b>86</b>	<b>92</b>	<b>98</b>	<b>104</b>
QC 1 ½ CHEST	25	26	27	28	29	30	31	32	33	34
2 LENGTH TO SEAT	30	32	34	36	38	40	42	44	46	48
QC 3 ½ SEAT	26	27	28	29	30	31	32	33	34	35
QC 4 ½ THIGH under crotch piece	11	11.5	12	12.5	13	13.5	14	14.5	15	15.5
5 ½ BOTTOM LEG above cuff	8.25	8.75	9.25	9.75	10.25	10.75	11.2	11.75	12.2	12.75
6 ½ BOTTOM LEG cuff	5.5	6	6.5	7	7.5	8	8.5	9	9.5	10
QC 7 INSEAM under crotch piece, incl. cuff	10.5	12	13.5	15	17.5	20	22.5	26	29.5	33
QC 8 SHOULDER TO CROTCH	35	37.5	40	42.5	44.75	47.25	49.75	52.25	54.75	57.25
QC 9 SHOULDER TO SHOULDER	17	18	19	20	21	22	23	24	25	26
10 SHOULDER SLANT	1.25	1.5	1.5	1.5	1.6	1.7	1.8	1.9	2.15	2.4
QC 11 NECK WIDTH	9.5	9.5	10	10	10.2	10.4	10.6	10.8	11.2	11.6
12 NECK DROP FRONT	3.5	3.5	4	4.5	4.6	4.7	4.8	4.9	5.2	5.5
13 NECK DROP BACK	1.25	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.75	1.75
QC 14 SLEEVE LENGTH fr. c.b.	28.5	30.5	32.5	34.5	37	39.5	42	44.5	47	49.5
15 ½ BICEP	10.25	10.75	11.2	11.7	12.25	12.7	13.2	13.75	14.2	14.75
16 ½ BOTTOM SLEEVE above cuff	6.5	7	7.5	8	8.5	9	9.5	10	10.5	11
17 ½ BOTTOM SLEEVE cuff	5.75	6	6.25	6.5	6.75	7	7.25	7.5	7.75	8
QC 18 SCYE DEPTH fr. inner shoulder point	11	11.5	12	12.5	13	13.5	14	14.5	15	15.5
19 CROTCH PIECE WIDTH	7	8	9	10	11	12	13	14	15	16
20 CROTCH PIECE HEIGHT	3	3.5	4	4.5	5	5.5	6	6.5	7	7.5
21 TOTAL MAXIMUM LENGTH	64	64	64	64	64					
22 ½ BOTTOM LEG with feet	8	8.5	9	9.5	10	10.5	11	11.5	12	12.5
23 FOOT PANEL HEIGHT at side	2.5	2.5	3	3	3.5	3.5	3.5	3.5	3.5	3.5
24 FOOT PANEL LENGTH at front	5.75	6	6.25	6.5	6.75	7	7.25	7.5	7.75	8
25 BOTTOM LEG BACK relaxed elastic	4.5	5	5.5	6	6.5	7	7.5	8	8.5	9
26 WIDTH OF SOLE	4.8	5.2	5.6	6	6.4	6.8	7.2	7.6	8	8.4



### 3.3.2 Art Work of Stars and Stripes

PAck 1



AOP Stars 10-201  
Binding, rib, ringpoppers: 10-201



Y/D Stripe 10-201/76-231  
Binding, rib, ringpoppers: 76-231

---

PAck 2



AOP Stars 76-231  
Binding, rib, ringpoppers: 76-231



Y/D Stripe 10-201/76-231  
Binding, rib, ringpoppers: 76-231

In figure 3.3.2 shows an artwork of baby payjama. First one is star and stripe pack.

### 3.3.3 Style of Star and Stripe

Table 3.3.3.1 Style of Star and Stripe

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	1 color two way pigment AOP	100% OC	S/J, 24/1	180 GSM	7.10	0.199	1.41
		Y/D	100% OC	S/J, 24/1	180 GSM	7.05	0.213	1.50
Cost								2.91
<b>Trim</b>								
Snap button								0.46
Elastic								0.02
Sewing thread								0.06
Cost								0.54
<b>Labor cost</b>								
CMT	Direct cost							0.64
	Indirect cost							0.36
Cost								1.00
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.14
	Transport pack							0.03
Cost								0.23
<b>Over heads</b>								
General Expenses and profit								0.24
Cost								0.24
Total cost in currency for 1 pack								4.92\$

In 3.3.3 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 2.91\$, Offered cost for trim: 0.54\$, Offered cost for labor cost: 1.00\$, Offered cost for cons. Pack: 0.23\$, Over heads cost: 0.24\$, Total cost in currency for 1 pack: 4.92\$

### 3.3.4 Art Work of Multidinos



AOP Multidinos 10-205  
Binding, rib, ringpoppers: 10-205



AOP Dinos 92-101  
Binding, rib, ringpoppers: 92-101



AOP Multidinos 10-205  
Binding, rib, ringpoppers: 10-205



AOP Dinos 84-103  
Binding, rib, ringpoppers: 84-103

In figure 3.3.4 shows an artwork of baby payjama. First one is AOP multidinos 10-205 binding, rib, nnq poppers, 10-205. Second one is AOP dinos 92-101 binding, rib, nnq poppers, 92-101 and third one is one is AOP dinos 84-103 binding, rib, nnq poppers, 84-103

### 3.3.5 Style of Multidinos

Table 3.3.5.1 Style of Multidinos

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	5 colors one way pigment AOP	100% OC	S/J, 24/1	180 GSM	7.25	0.2	1.45
		1 color one way pigment AOP	100% OC	S/J, 24/1	180 GSM	7.10	0.2	1.42
Cost								2.87
<b>Trim</b>								
	Snap button							0.46
	Elastic							0.02
	Sewing thread							0.06
Cost								0.54
<b>Labor cost</b>								
CMT	Direct cost							0.64
	Indirect cost							0.36
Cost								1.00
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.14
	Transport pack							0.03
Cost								0.23
<b>Over heads</b>								
	General Expenses and profit							0.24
Cost								0.24
<b>Total cost in currency for 1 pack</b>								<b>4.88\$</b>

In 3.3.5.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 2.87\$, Offered cost for trim: 0.54\$, Offered cost for labor cost: 1.00\$, Offered cost for cons. Pack: 0.23\$, Over heads cost: 0.24\$, Total cost in currency for 1 pack: 4.88\$

### 3.3.6 Art Work of Elephants and Y/D Stripe



AOP Elephants 10-201  
Rib, binding, ringpoppers: 10-201



Y/D Stripe Grey mel 07-197/ 10-201  
Rib, binding, ringpoppers: Grey mel 07-197

In figure 3.3.6 shows an artwork of Elephant and Y/D stripe. First one shows AOP Elephants 10-201 rib. Binding, ring poppers: 10-201. Second one shows Y/D stripe grey melange 07-197.

### 3.3.7 Style of Elephants and Y/D Stripe

Table 3.3.7.1 Style of Elephants

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	Y/D, feeder stripe	100% OC	S/J, 24/1	180 GSM	7.05	0.213	1.50
		3 colors one way	100% OC	S/J, 24/1	180 GSM	7.15	0.202	1.44
<b>Cost</b>								2.95
<b>Trim</b>								
	Snap button							0.46
	Elastic							0.02
	Sewing thread							0.06
<b>Cost</b>								0.54
<b>Labor cost</b>								
CMT	Direct cost							0.65
	Indirect cost							0.35
<b>Cost</b>								1.00
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.14
	Transport pack							0.03
<b>Cost</b>								0.23
<b>Over heads</b>								
	General Expenses and profit							0.25
<b>Cost</b>								0.25
<b>Total cost in currency for 1 pack</b>								4.97\$

In 3.3.7.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 2.95\$, Offered cost for trim: 0.54\$, Offered cost for labor cost: 1.00\$, Offered cost for cons. Pack: 0.23\$, Over heads cost: 0.25\$, Total cost in currency for 1 pack: 4.97\$



### 3.3.8 Art Work of Penguin



Body, binding, rib,  
ringpoppers: 84-103  
Frontprint Penguin



Body: AOP Penguins 07-197  
Binding, rib, ringpoppers: 07-197

In figure 3.3.8 Shows an artwork of a Penguin. First one shows body. Binding, ring poppers: 84-103. Second one shows body; AOP penguin 07-197. Binding, ring poppers: 07-197.

### 3.3.9 Style of Penguin

Table 3.3.9.1 Style of Penguin

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	5 colors one way pigment AOP	100% OC	S/J, 24/1	180 GSM	7.15	0.219	1.57
		Solid	100% OC	S/J, 24/1	180 GSM	5.45	0.22	1.20
Cost								2.76
<b>Trim</b>								
	Snap button							0.46
	Elastic							0.02
	Sewing thread							0.06
Cost								0.54
<b>Labor cost</b>								
CMT	Direct cost							0.65
	Indirect cost							0.35
Cost								1.00
<b>Finishing</b>								
	Print(rubber)							30
Cost								30
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.14
	Transport pack							0.03
Cost								0.23
<b>Over heads</b>								
	General Expenses and profit							0.27
Cost								0.27
<b>Total cost in currency for 1 pack</b>								<b>5.10\$</b>

In 3.3.9.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 2.76\$, Offered cost for trim: 0.54\$, Offered cost for labor cost: 1.00\$, Offered cost for cons. Pack: 0.23\$, Over heads cost: 0.27\$, Offered cost for finishing: 0.30\$, Total cost in currency for 1 pack: 5.10\$



### 3.3.10 Art Work of Moon



Frontprint: Moon



AOP Moon and stars 10-205

In figure 3.3.10 shows an artwork of Moon. There are two artworks, first one shows an artwork which is printed only on the front side. Second one shows all over printed and where stars would be 10-205. In 3.3.11 shows a table where the column is divided into 8 segments. They are position,

### 3.3.11 Style of Moon

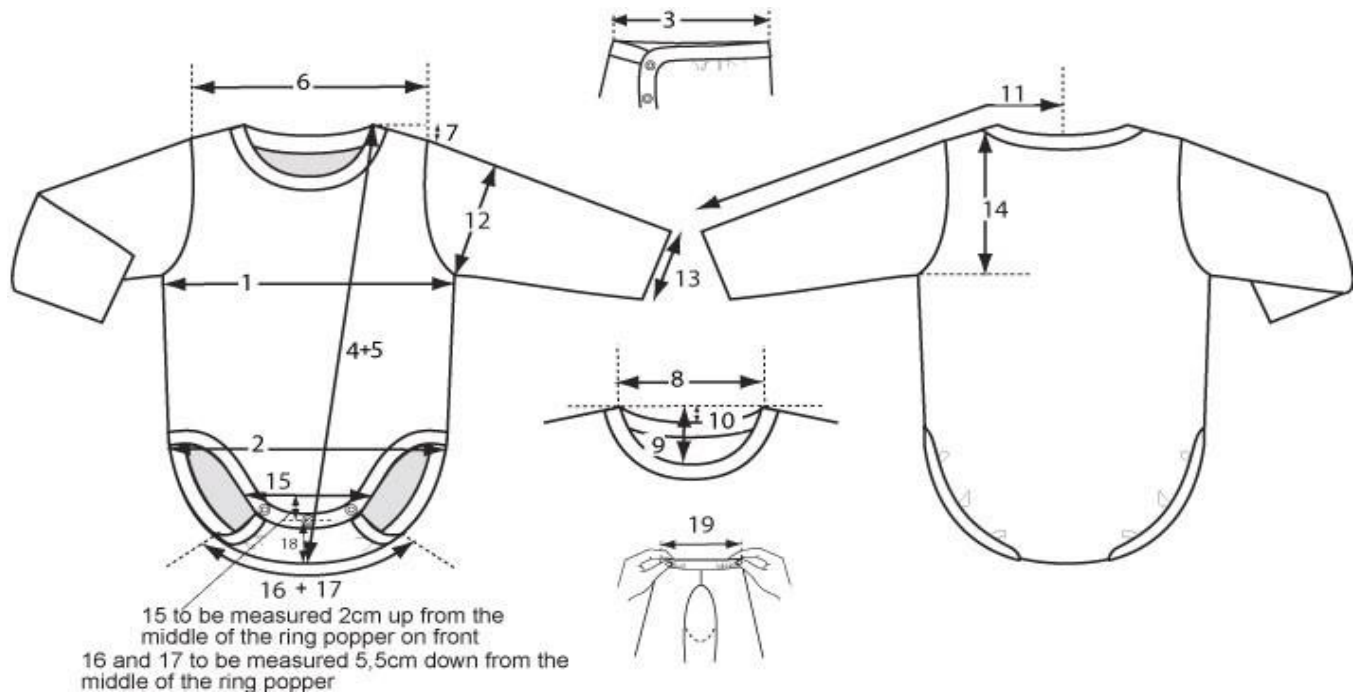
Table 3.3.11.1 Style of Moon

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Solid	100% OC	S/J, 24/1	180 GSM	5.45	0.224	1.22
		2 colors random	100% OC	S/J, 24/1	180 GSM	7.10	0.218	1.55
Cost								2.77
Trim								
	Snap button (18 set)							0.48
	Elastic							0.02
	Sewing thread							0.06
Cost								0.56
Labor cost								
CMT	Direct cost							0.65
	Indirect cost							0.35
Cost								1.00
Finishing								
	Print(rubber)							25
Cost								25
Cons. Pack								
	Labels							0.06
	Cons. Pack							0.14
	Transport pack							0.03
Cost								0.23
Over heads								
	General Expenses and profit							0.24
Cost								0.24
Total cost in currency for 1 pack								5.05\$

In 3.3.11.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 2.77\$, Offered cost for trim: 0.56\$, Offered cost for labor cost: 1.00\$, Offered cost for cons. Pack: 0.23\$, Over heads cost: 0.24\$, Offered cost for finishing: 0.25\$, Total cost in currency for 1 pack: 5.05\$

### 3.4 LS Mixed Body

#### 3.4.1 M-Chart of LS Mixed Body



*=rev. m-ment	50	56	62	68	74	80	86	92	98	104
QC 1 ½ CHEST	19	20	21	22	23	24	25	26	27	28
QC 2 ½ SEAT when gathered on garment	19	20	21	22	23	24	25	26	27	28
3 ½ LEG OPENING	10	10.5	11	11.5	12	12.5	13	13.5	14	14.5
QC 4 SHOULDER TO CROTCH approx.	32	34.5	37	39.5	42	44.5	47	49.5	52	54.5
QC 5 SHOULDER TO CROTCH on p/p	35	37.5	40	42.5	45	47.5	50	52.5	55	57.5
QC 6 SHOULDER TO SHOULDER	16	17	18	19	19.9	20.8	21.7	22.6	23.5	24.4
7 SHOULDER SLANT	1.4	1.4	1.5	1.5	1.6	1.6	1.7	1.7	1.8	1.9
QC 8 NECK WIDTH	8.7	8.9	9.1	9.3	9.5	9.7	9.9	10.1	10.3	10.5
9 NECK DROP FRONT	4	4.1	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9
10 NECK DROP BACK	2	2	2	2	2	2	2.1	2.2	2.3	2.4
QC 11 SLEEVE LENGTH fr. c.b.	27	29.5	32	34.5	37	39.5	42	44.5	47	49.5
12 ½ BICEP	8.05	8.45	8.85	9.25	9.65	10.05	10.45	10.85	11.25	11.65
13 ½ BOTTOM SLEEVE	5.25	5.5	5.75	6	6.25	6.5	6.75	7	7.25	7.5
QC 14 SCYE DEPTH fr. Shoulder	10	10.5	11	11.5	12	12.5	13	13.5	14	14.5
15 CROTCH OPENING WIDTH	8	8.5	8.5	9	9	9.5	9.5	10	10	10
16 CROTCH WIDTH, FLAT ON PATTERN	10.5	11	11.5	12	12.5	13	13.5	13.8	14.1	14.4
17 CROTCH WIDTH approx on garment	13	13.5	14	14.5	15	15.5	16	16.3	16.6	16.9
18 LENGTH TO CROTCH WIDTH approx.	3.75	4	4.25	4.5	4.75	5	5.25	5.5	5.75	6
QC 19 ½ MINIMUM EXTENDED NECKLINE	20	21	22	23	25	25	26	26	27	27

### 3.4.2 Art Work of CW-A



Figure:

Stripe 10-201/76-223  
Binding, ringpoppers: | 76-231  
10-201

In figure 3.4.2 Shows an artwork of LS mixed body which is striped and color code is 10-201/76-223, binding, ring poppers;

### 3.4.3 Style of CW-A

Table 3.4.3.1 Style of CW-A

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	Y/D (Feeder stripe)	100% OC	1X1 Rib, 34/1	180 GSM	7.35	0.126	0.91
		Solid	100% OC	1X1 Rib, 34/1	180 GSM	5.70	0.112	0.65
Cost								1.56
<b>Trim</b>								
	Snap button							0.24
	Sewing thread							0.04
Cost								0.28
<b>Labor cost</b>								
	CMT							0.70
Cost								0.70
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.12
	Trans port pack							0.03
Cost								0.21
<b>Over heads</b>								
	General Expenses and profit							0.17
Cost								0.17
<b>Total cost in currency for 1 pack</b>								<b>2.92\$</b>

In 3.4.3.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.56\$, Offered cost for trim: 0.28\$, Offered cost for labor cost: 0.70\$, Offered cost for cons. Pack: 0.21\$, Over heads cost: 0.17\$, Total cost in currency for 1 pack: 2.92\$

### 3.4.3 Art Work CW-B



Figure

Body: AOP Squirrels 10-205  
Binding, ringpoppers: 10-205

16-226

In figure 3.4.3 Shows an artwork of LS mixed body which is AOP squirrels 10-205 binding, ring poppers; 10-205.

### 3.4.4 Style of CW-B

Table 3.4.4.1 Style of CW-B

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	Shell	4 colors two way pigment AOP	100% OC	1X1 Rib, 34/1	180 GSM	7.70	0.116	0.89
		Solid	100% OC	1X1 Rib, 34/1	180 GSM	5.80	0.112	0.65
Cost								1.54
<b>Trim</b>								
	Snap button (9sets)							0.24
	Sewing thread							0.04
Cost								0.28
<b>Labor cost</b>								
	CMT							0.70
Cost								0.70
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.13
	Trans port pack							0.02
Cost								0.21
<b>Over heads</b>								
	General Expenses and profit							0.17
Cost								0.17
<b>Total cost in currency for 1 pack</b>								<b>2.90\$</b>

In 3.4.4.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.54\$, Offered cost for trim: 0.28\$, Offered cost for labor cost: 0.70\$, Offered cost for cons. Pack: 0.2 Over heads cost: 0.17\$, Total cost in currency for 1 pack: 2.90\$

### 3.4.5 Art Work of CW-C



Figure 3.4.5

In figure 3.4.5 Shows an artwork of LS mixed body which color code is 10-201/, binding, ring poppers;

Binding, ringpoppers: 10-201



### 3.4.6 Style of CW-C

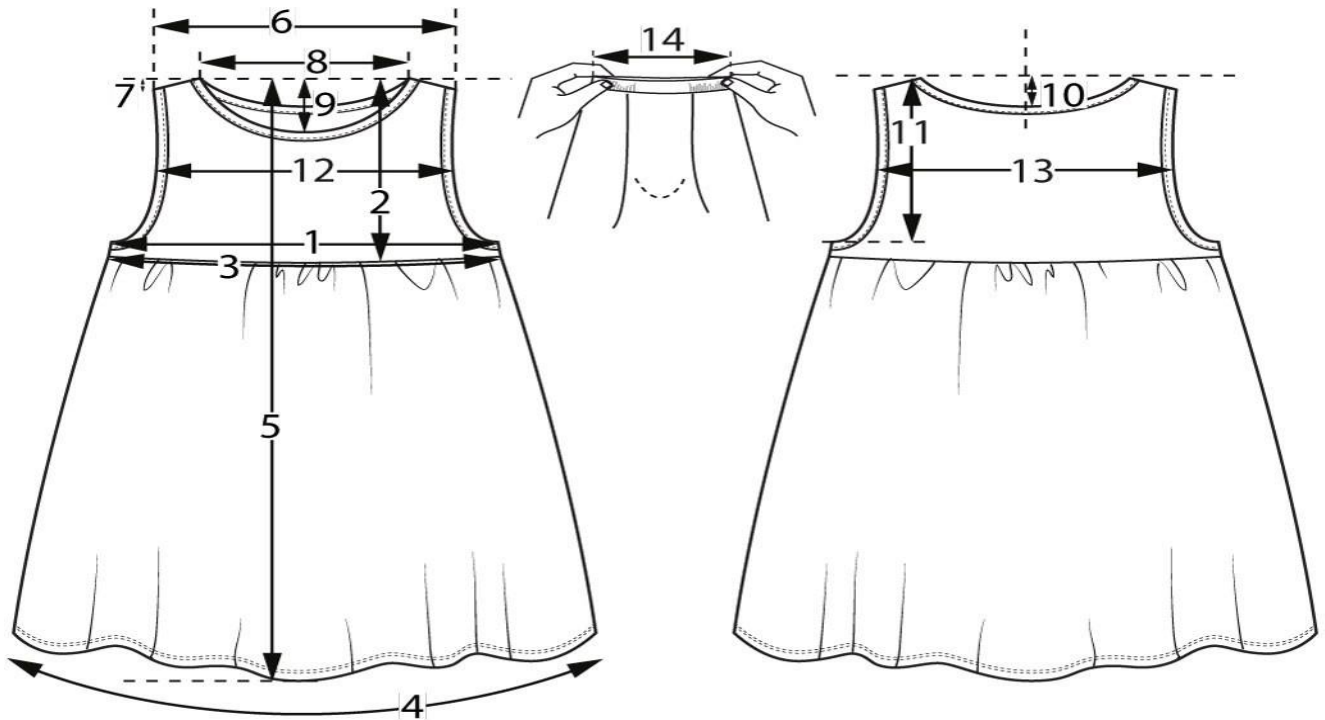
Table 3.4.6.1 Style of CW-C

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	4 colors one way pigment AOP	100% OC	1X1 Rib, 34/1	180 GSM	7.70	0.118	0.91
		Solid	100% OC	1X1 Rib, 34/1	180 GSM	5.80	0.112	0.65
Cost								1.56
Trim								
	Snap button (9sets)							0.24
	Sewing thread							0.04
Cost								0.28
Labor cost								
	CMT							0.70
Cost								0.70
	Labels							0.06
	Cons. Pack							0.13
	Transport pack							0.02
Cost								0.21
Over heads								
	General Expenses and profit							0.17
Cost								0.17
Total cost in currency for 1 pack								2.92\$

In 3.4.6.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.56\$, Offered cost for trim: 0.28\$, Offered cost for labor cost: 0.70\$, Offered cost for cons. Pack: 0.21\$, Over heads cost: 0.17\$, Total cost in currency for 1 pack: 2.92\$

### 3.5 Item of Filippa Mini Dress

#### 3.5.1 M- Chart of Filippa Mini Dress



*=rev. m-ment	68	74	80	86	92	98	104
QC 1 ½ CHEST	24	25	26	27	28	29	30
2 LENGTH TO CUT AND SEWN	14.5	15.2	15.9	16.6	17.3	18	18.7
3 ½ WIDTH AT CUT & SEWN	26	27	28	29	30	31	32
QC 4 ½ BOTTOM	39.5	41.3	43.1	44.9	46.7	48.5	50.3
QC 5 LENGTH *	39	41.7	44.4	47.1	49.8	52.5	55.2
QC 6 SHOULDER TO SHOULDER	17	17.8	18.6	19.4	20.2	21	21.8
7 SHOULDER SLANT	0.9	1	1	1.1	1.1	1.2	1.2
QC 8 NECK WIDTH	11.7	12	12.3	12.6	12.9	13.2	13.5
9 NECK DROP FRONT	5.5	5.7	5.9	6.1	6.3	6.5	6.7
10 NECK DROP BACK	3	3.1	3.2	3.3	3.4	3.5	3.6
QC 11 SCYE DEPTH	10.5	10.9	11.3	11.7	12.1	12.5	12.9
QC 12 FRONT WIDTH	15.5	16.2	16.9	17.6	18.3	19	19.7
13 BACK WIDTH	16.5	17.2	17.9	18.6	19.3	20	20.7
QC 14 ½ MINIMUM EXTENDED NECKLINE	23	25	25	26	26	27	27

### 3.5.2 Art Work of CW-A

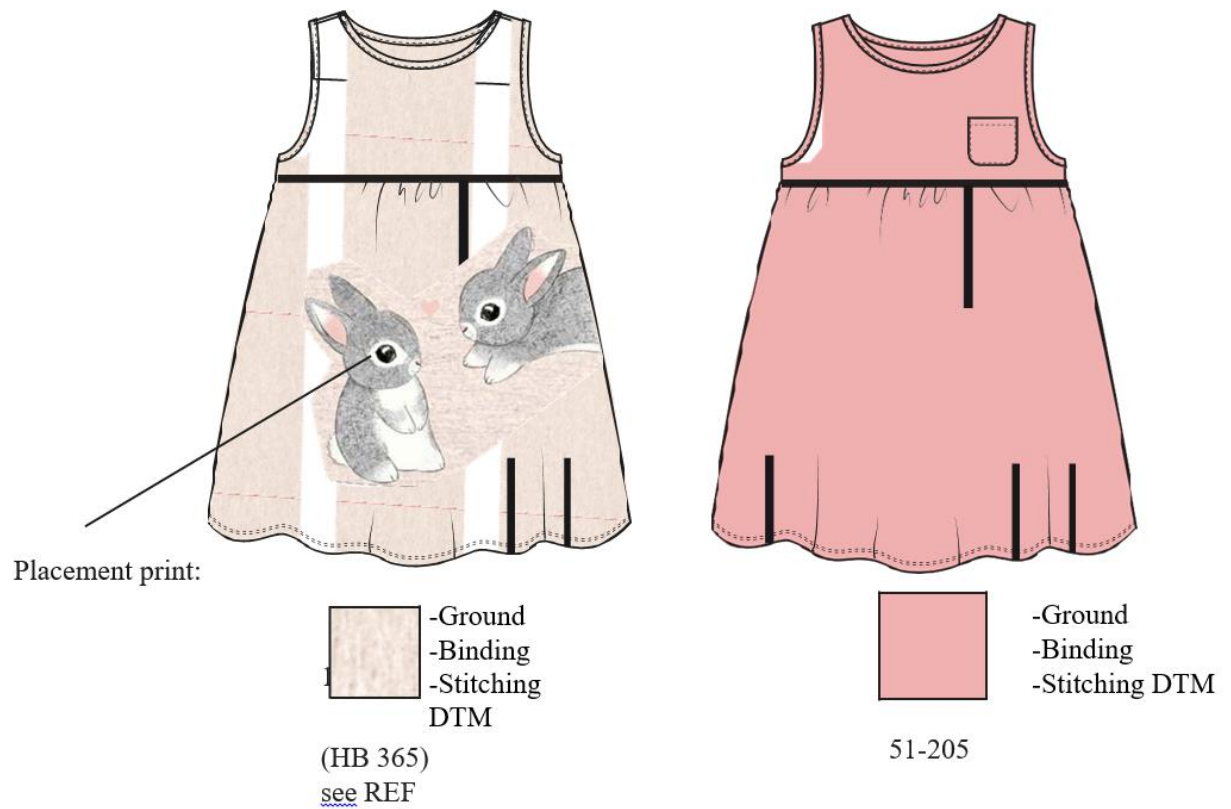


Figure 3.5.2

In figure 3.5.2 Shows an artwork of Filippa Mint Dress whose style name is Joni Hood. In this item there are some accessories used like stitching DTM, binding. The color code that has been used in 12-310 (for placement print).The color code of stitching DTM, binding is 51-205.

### 3.5.2 Style of CW-A

Table 3.5.2.1 Style of CW-A

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	Fake melange	99% BCI cotton 1% viscose	S/J, 30/1	150 GSM	5.75	0.09	0.52
Cost								0.52
<b>Trim</b>								
	Mobilon tape							0.2
	Sewing thread							0.4
Cost								0.6
<b>Labor cost</b>								
CMT	Direct cost							0.55
	Indirect cost							0.30
Cost								0.85
<b>Finishing</b>								
	Print							0.50
Cost								0.50
<b>Cons. Pack</b>								
	Labels							0.06
	Cons. Pack							0.12
	Trans port pack							0.03
Cost								0.21
<b>Over heads</b>								
	General Expenses and profit							0.19
Cost								0.19
Total cost in currency for 1 pack								2.33\$

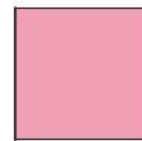
In 3.5.2.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.05, Offered cost for trim: 0.06\$, Offered cost for labor cost: 1.85\$, Offered cost for cons. Pack: 0.21\$, Over heads cost: 0.19\$, Offered cost for finishing: 0.50\$, Total cost in currency for 1 pack: 3.57\$

### 3.5.4: Art Work of CW-B



-Ground  
-Binding  
-Stitching DTM

73-215  
with AOP



-Ground  
-Binding  
-Stitching DTM

55-219

Figure 3.5.4

In figure 3.5.4 shows an artwork of Filippa Mint Dress. In this item there are some accessories used like stitching DTM, binding. The color code that has been used in 73-215 (for AOP).The color code of stitching DTM, binding is 55-219.

### 3.5.5 Style of CW-B

Table 3.5.5.1 Style of CW-B

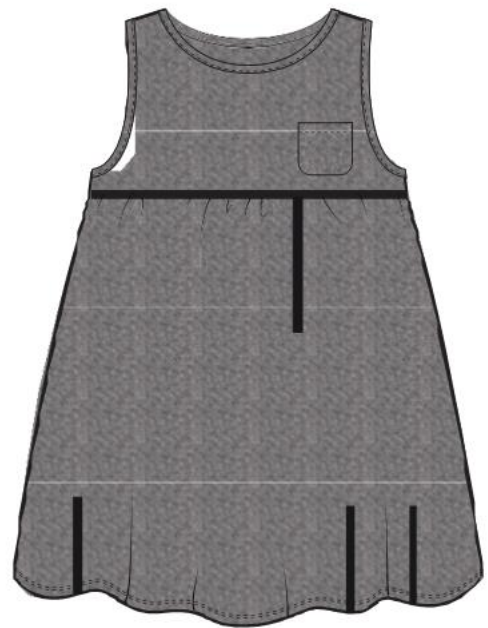
	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
Material								
	Shell	9 colors one way discharge AOP	100% BCI cotton	S/J, Slub 30/1	150 GSM	8.95	0.096	0.86
Cost								0.86
Trim								
	Mobilon tape							0.02
	Sewing thread							0.04
Cost								0.06
Labor cost								
CMT	Direct cost							0.55
	Indirect cost							0.30
Cost								0.85
Cons. Pack								
	Labels							0.06
	Cons. Pack							0.12
	Transport pack							0.03
Cost								0.21
Over heads								
	General Expenses and profit							0.19
Cost								0.19
Total cost in currency for 1 pack								2.17\$

In 3.5.5.1 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 0.86\$, Offered cost for trim: 0.06\$, Offered cost for labor cost: 0.85\$, Offered cost for cons. Pack: 0.21\$, Overheads cost: 0.19\$, Offered cost for finishing: 0.50\$, Total cost in currency for 1 pack: 2.70\$

### 3.5.4: Art work of CW-C



11-106  
with aop



08-199  
Grey melange

In figure 3.5.4 shows an artwork of Filippa Mini Dress. In this item there are some accessories used like stitching DTM, binding. The color code that has been used in 11-106 (for AOP).The color code of stitching DTM, binding is 08-199(Grey Melange).

### 3.5.5 Style of CW-C

Table 3.5.5.1 Style of CW-C

	Position	Material Category and type	Composition	Construction	Weight	Material price	Consumption	Offered cost
<b>Material</b>								
	shell	1 Color random pigment AOP	100% BCI Cotton	S/J, SLUB, 30/1	150 GSM	7.65	0.092	0.70
Cost								1.18
<b>Trim</b>								
Mobilon Thread								0.02
Sewing thread								0.04
Cost								0.06
<b>Labor cost</b>								
CMT		Direct cost						0.52
		Indirect cost						0.28
Cost								0.80
<b>Cons. Pack</b>								
		Labels						0.06
		Cons. Pack						0.12
		Transport pack						0.03
Cost								0.21
<b>Overheads</b>								
General Expenses and profit								0.15
Cost								0.15
Total cost in currency for 1 pack								2.01\$

In 3.5.5 shows a table where the column is divided into 8 segments. They are position, material category and type, composition, construction, weight, material price, consumption and offered cost. On the other hand material, trim, labor cost, cons pack, over heads cost are those cost upon which the actual cost is depended on. The offered cost of these criterion have been given below; Offered cost for material: 1.18\$, Offered cost for trim: 0.06\$, Offered cost for labor cost: 0.80\$, Offered cost for cons. Pack: 0.21\$, Overheads cost: 0.15\$, Total cost in currency for 1 pack: 2.40\$



# **Chapter - 4**

## **Discussion Result**

## 4: Compare of Same Item in different Styles of Costing.

### 4.1: Comparison among different styles of Joni Hood

Styles of Joni hood	Material cost	Trims cost	Labour cost	Finish cost	Cons.pack cost	Overheads cost	Total cost in USD
CW-A&B	1.66 & 0.17	0.30	1.12	0.00	0.10	0.22	3.57\$
CW-C	1.76 & 0.17	0.30	1.12	0.20	0.10	0.22	3.87\$
CW-D	1.25 & 0.19	0.30	1.49	0.30	0.10	0.29	3.92\$
CW-E	1.83 & 0.17	0.30	1.12	0.00	0.10	0.22	3.74\$

In this table style E is showing maximum cost than others. Material price for style E is 8.40\$ per kg which is higher than other styles. We have got some ideas after analyzing costing for this item that for material price composition, construction and weight are almost similar for everyone's. So the variation of costing primarily takes place on fabric type and category segment. Style E's material type is one way 5 colors discharging all over printed and for hood lining+ zipper binding+ ear solid type has been used. Comparatively this category of fabric demands more cost than Y/D of style B, color pigment of style A&B and fake mélange of style D. For all the styles position of material is shell and hood lining except for Style E and D. In these two styles material is required for shell parts and hood lining+ zipper binding+ ear. This also has given little more priority for abating style E's cost. Trim cost are same for all styles as almost same trims have been used in there. Labor cost are same for all styles except style D as there some extra operations needed to do by the labors. Printing has used for style C and D. The printed area and colors are more in style D than style C for that reason style D's cost is higher than style C's. There are no variations take place in consumer pack's cost. As some extra operations take place in style D for that reason general expense and profit have taken more than other styles.

## 4.2 Comparison among different style of Zulu Sweatshirt

Styles of Zulu Sweatshirt	Material cost	Trim cost	Labor cost	Finishing cost	Cons. Pack cost	Overhead cost	Total cost
CW-A	1.31	0.09	0.45	0.00	0.12	0.15	2.12
CW-B	0.94	0.09	0.45	0.30	0.12	0.15	2.05
CW-C	1.22	0.09	0.45	0.50	0.12	0.17	2.55
CW-D	0.99	0.24	0.62	0.35	0.12	0.23	2.55

In this costing table we can see there are four materials cost have been included from four styles which are from same item called Zulu Sweater. For style A, the given material cost 1.31 is higher than the others. There are several reasons behind occurring this differences. For style A, material price is 8.10 per kg which is much higher than style B, C and D. In style A, the used fabric composition is 95% BCI cotton and 5% viscose and category is 10 colors pigment AOP which has got the most expensive price than style B's 100% BCI cotton and solid color, style C's 99% BCI cotton, 1% viscose and 1 color pigment AOP and style D's 60% cotton and 40% polyester and fake melange. If any materials constructed by viscose fabric than the cost becomes higher for that particular material and here in style A we can see the maximum uses of viscose fabric than others. These are the main distinguishable difference for this style and other criterion like fabric GSM, consumption and construction are quite similar. Snap button and sewing thread are the common trims for style A, B and C but for D one extra trim bow has introduced for that reason D's price is higher than others. Labor cost is quite same for first three styles but for last style some extra operations are needed for that reason its price is higher than others. In style A. there is no print used on the fabric. Style C has got the maximum price because style C is AOP and on it several colorful designs have been drawn. Only a few colors are drawn that reason on style B and D. That is why there price are lower than style C. Prices of labels, cons pack and transporting pack are quite similar to each other. For their price do not vary a lot. General cost and profit have taken higher from the buyer for style D because of introducing some critical operations but for style A, B and C general cost and profit are taken lower than style D.

### 4.3 Comparison among different style of Baby Pyjama

Styles of Baby Pyjama	Material cost	Trim cost	Labour cost	Finishing cost	Cons. Pack cost	Overheads cost	Total cost
STAR-A	1.41 & 1.50	0.54	1.00	0.00	0.23	0.24	4.92
Multidions-B	1.45 & 1.44	0.54	1.00	0.00	0.23	0.24	4.88
Elephants- C	1.50 & 1.44	0.54	1.00	0.00	0.23	0.25	4.97
Penguin-D	1.57 & 1.20	0.54	1.00	0.30	0.23	0.27	5.10
Moon-E	1.22 & 1.55	0.56	1.00	0.25	0.23	0.24	5.05

In this costing table we can see there are five materials cost have been included from five styles which are from same item called baby Pyjama. For style A, the given material cost 2.91\$ is second higher than the others. For style B, material price is 2.89 which is much higher than style D&E. In style C, material price is 2.94 is the highest price than other. In style A, the used fabric composition is 100% BCI cotton. Material type and category is 1 colors tow way pigment AOP and Y/D feeder stripe which has got the second low price. Style B's 100% BCI cotton and 5 color one way pigment AOP and 1 color one way pigment AOP. Style C's 100% cotton Y/D feeder stripe and 3 colors one way pigment AOP. Style D is 100% cotton 5 color one way pigment AOP and solid with rubber placement print. Style E 100% BCI cotton solid and 2 colors random pigment AOP. Style D&E got the highest price for print cost. These are the main distinguishable difference for like fabric, print. Other issues consumption and construction are quite similar. Snap button, elastic and sewing thread are the common trims for style A,B,C,D and style E is slightly different. For that reason E's price is higher than others. Labor cost is same for all styles and price is 1.00\$. in style A,B,C. there is no print used on the fabric. Style D has got the maximum price because style E is 2 colors random AOP but D is on it several 5 colorful pigment AOP designs and solid with rubber placement print have been drawn. Only a few colors are drawn on style B and D. That is why there price are higher than others. Prices of labels, cons pack and transporting pack are quite similar to each other. For that reason there price do not vary a lot. General cost and profit have taken higher from the buyer for style D because of introducing some critical operations but for style A, B and E general cost and style C profit are taken higher but than D.

#### 4.4 Comparison among different style of LS Mixed body

Styles of LS Mixed body	Material cost	Trim cost	Labour cost	Cons.pack cost	Overheads cost	Total cost USD
CW-A	0.91 & 0.65	0.28	0.70	0.21	0.17	2.92
CW-B	0.89 & 0.65	0.28	0.70	0.21	0.17	2.90
CW-C	0.91 & 0.65	0.28	0.70	0.21	0.17	2.92

In this table we can see that there is one style but different cost of LS Mixed body. We are trying to analyze what is the causes behind of price variation in similar style. We can see in the table, the major factor of price variation is material cost. Material cost usually depends on material category and type, fabric composition, fabric construction and GSM. In table A&C there material cost is similar.in table B, there is the lower material cost. In chapter 3.4 there has given details information of costing. In table A &C there materials type and category are Y/D (feeder stripe) and solid, style B is 4 colors two way pigment. In table A&C fabric composition is 100% OC, Row B is 100% OC. in the table all trim cost are same so there is no reason of price variation. There has no price variation. Raw of A, B & C don't have any print cost. This cost is same for all table. General expense and profit is same for all table.

## 4.5 Comparison among different style of Filippa Mini Dress

Styles of Filippa Mini Dress	Material cost	Trim cost	Labour cost	Finishing cost	Cons.pack cost	Overheads cost	Total cost in USD
A	0.52	0.06	0.85	0.50	0.21	0.19	2.33
B	0.86	0.06	0.85	0.00	0.21	0.19	2.17
C	0.70	0.06	0.85	0.00	0.21	0.19	2.01

In this table we can see that there is one style but different cost of Filippa mini dress. We are trying to analyze what is the causes behind of price variation in similar style.

We can see in the table, the major factor of price variation is material cost. Material cost usually depends on material category and type, fabric composition, fabric construction and GSM. In table A there is low material cost but table B is the higher material cost. In chapter 3.5 there has given details information of costing. In table A, B & C there materials type and category are fake mélange, 9 color discharge AOP and 1 color random pigment AOP. In table A fabric composition is 99% BCI Cotton and 1% Viscose, both B&C are 100% BCI Cotton. Table A, We can see there is no AOP cost but other table B&C has AOP cost. Both B And C has all over print cost but table b fabric is 9 colors one way discharge APO and C is 1 color random pigment AOP. So table B material price is higher than table C. in the table all trim cost are same so there is no reason of price variation. There has no price variation. Table A has print cost but B&C don't have any print cost. This cost is same for all table. General expense and profit is same for all table. All the costing table analyze we got the key points of price variation. These are material type and category, fabric composition and finishing cost.

# **CHAPTER: 5**

## **CONCLUSION**

## Conclusion

Costing of different fabrics and items are different. We also get different price in same style and item. Without knowledge of costing. It is very difficult to make a costing sheet. As a Merchandiser every person has to know about the garments costing. The paper is concluded as-

- In Joni Hood, primary reason behind cost variation are fabric type and category, finishing and a little bit in overhead cost.
- In Zulu Sweatshirt, elementary cause behind cost variation are Fabric composition, material type and category, print and some critical operations.
- After analyzing Baby Pyjama, we can now understand the major causes for cost variation. They are Fabric composition, material type and category, print and some critical operations.
- In LS Mixed body, we got to find the key points of price variation. These are material type and category, fabric composition.
- In Filippa Mini Dress, the key points of price variation are material type and category, fabric composition and finishing cost.

We have focused broadly on material type and category, fabric composition, printing and GSM. If anyone want to research in this same topic then he or she could focus more on the fabric consumption and overheads cost



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# Comparative Study on Garments Costing

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## Comparative Study on Garments Costing

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