



Faculty of Engineering
Department of Textile Engineering

**“Comparative Study on Garments Costing of Different
Styles of Different Buyers”**

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A thesis submitted in partial fulfillment of the requirements for the degree of
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Advance in Apparel Manufacturing Technology

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LETTER OF APPROVAL

30 December, 2020

To

The Head

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102, Shukrabad, Mirpur Road, Dhaka 1207

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

Dear Sir

I am just writing to let you know that this report titled as “**Comparative study on garments costing of different styles of different buyers**” has been prepared by the student bearing ID 171-23-4987, 171-23-4943 and 171-23-4919 is completed for final evaluation. The whole report is prepared based on the factory data with required belongings. The students were directly involved in their industrial 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 report and consider it for final evaluation.

Yours Sincerely



Md. Mominur Rahman

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DECLARATION

We hereby declare that the work which is being presented in this thesis entitled, “**Comparative Study on Garments Costing of Different Styles of Different Buyers**” is original work of my own, has not been presented for a degree of any other university and all the resource of materials uses for this thesis have been duly acknowledged. *Marjan Husain*

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-The Author

ABSTRACT

For the garments merchandising section costing means, Determination of economic value of a product by calculating from raw material to a final delivery to buyer all type of cost including

revenue called costing. Cost typically can be defined as' the economic value placed upon the resources consumed to make a product. Costing is done for factory profit & how much the factory profit in order from buyer & the annual profit of factory. Cost is mainly vary for fabric consumption, Fabric GSM, yarn cost, dye cost, print cost, accessories, trims etc. For this cost is different from one buyer to another buyer. It's also depends on fabric construction & types of fabric. Cost calculation done by fabric price calculation, garments price calculation, accessories cost, finishing cost etc. for per dozen & per pcs.

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CHAPTER 1: INTRODUCTION

1.1. Background

Since many years ago there had individual shops for a product. The ancients were attracted to rare fashions that brought variation and excitement into their lives. These markets have transformed into today's department. Since there had no any individual department like as now a days where

merchandising department fully working to bring an order, pricing, follow-up production, final delivery & distribution.

1.2. Objectives of the study:

- To fixed the price
- To get profit margin of a product.
- For proper pricing of product.
- Any type of undesired losing.
- To know the cost for every process of production

1.3. Limitations of this study:

- They (merchandisers) can't give us enough time for this study.
- All information or data they can't share with us because of privacy.
- In this pandemic situation of Covid-19 we didn't get fully opportunity for safety.
- There have many sections, which is not possible to know about all section briefly in this short time.
- Also this is not possible to learn fully about merchandising.

CHAPTER 2: LITERATURE REVIEW

2.1. Merchandiser:

Merchandising means goods which are bought & sold. Merchandising means the activities of selling or buying of a product. The complete definition of merchandising is following on:

“All the activities involves in procuring an export order of a specific design of any garment of specific design of quality buying raw materials & accessories to produce the garment, process of production of garment, maintaining required quality level sign between two parties, to arrange shipment within scheduled time is known as merchandising.

2.2. Importance of costing:

- To get fabric consumption & fabric cost.
- To know dyeing, printing, finishing cost for a garment.
- Know about trims & accessories cost.
- Know other special process cost as buyer requirement.
- Find the trims, accessories & others cost.
- Finally to get the total cost of a garment with profit.

2.3. Responsibilities of a merchandizer:

- Swatch making

- Approval of swatch
- Meeting
- Planning
- Scheduling
- Production report
- Quality report
- Final inspection
- Shipment

2.4. Costing

For the garments merchandising section costing means, Determination of economic value of a product by calculating from raw material to a final delivery to buyer all type of cost including revenue called costing. Cost typically can be defined as 'the economic value placed upon the resources consumed to make a product.' Costing is the process of estimating and then determining the total cost of producing a garment, including the cost of materials, labor and transportation as well as the general expenses of the operating the business. Merchandiser has to have thorough understanding of costing. There are several reasons where cost plays the vital role. In order to do perfect garment costing, must know about all the activities including purchase of fabrics, sewing, packing, transport, overheads, etc. and also about their costs, procedures, advantages and risk factors. Merchandiser 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.

Here included cost for different step of production are:

2.4.1. Yarn Costing

Firstly on depend of buyer demand for fabric manufacturing yarn booking needed. Here different types of yarn can be like as Cotton, Polyester, Nylon, Wool etc. required. Also for different fabric different yarn count required. For fabric quality combed & carded yarn used. For that price vary from yarn to yarn types. Also vary on yarn quantity.

2.4.2. Fabric cost: Fabric cost is most important factor in costing of garments. Its counts 60% of total costing. Costing also depends on quantity of fabric. Cost of fabric vary types of fabric

like Rib fabric, Lacoste fabric, Mash fabric, Fleece fabric, Engineering strip fabric etc. Also depends on GSM of fabric. The cost of fabric may vary with the order quantity, more the order quantity; cost of fabric can be optimized till certain level. But this is again depends on the type of fabric required and fabric manufacturer capacity along with negotiation between fabric buyer and supplier.

2.4.3. Dyeing cost: Its depend on different type of dye like Reactive dye, Sulfur dye, acid dye, Vat dye etc. and also vary required quality of dyed fabric. In dyeing finishing section on the biases of different treatment cost vary. Here in yarn dyed for striped fabric and sewing for dyed for sewing.

2.4.4. Trim and accessories: Different types of trim and accessories needed like as thread, bottom, zipper, label, hook, lace, hand tags, rubber, poly bags, cartoons, etc. Into this trim there also different types of zipper and label, bottom which also vary the cost.

2.4.5. Printing cost: Different buyer required different types of printing like rubber printing, sticker printing, screen printing etc. Which vary the cost.

2.4.6. Other cost: There are also many other cost like labor cost, transport cost, energy cost, maintenance cost, finishing cost etc.

.

CHAPTER 3: EXPERIMENTAL DETAILS

Tech pack

3.1. Buyer Name: New Wave

3.1.1. Style: Classic Hoody Full Zipper



User: CNA - CN_ANNA

Print date: 12/07/2016 Print time: 14:14:01

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Figure 1: 3.1: BW Sketch

Here this picture see that the buyer brand name, style number, size number, gender is given by buyer. Here garments how to look are given. This picture is Black & White picture of garment.

Color Sketch

10/09/2016 12/07/2016

Style Info			BW Picture
Brand	Clique	Style Classic Hoody Full Zip	
Style (art) no.	021044	Gender Unisex	
Season	A/W 2016	Size XS-5XL	
Theme	Classic	Designer ---	
Status	9-Production/Approve	Tech. Designer ---	

Picture Colour



ID
000001298

User: CNA - CN_ANNA
Print date: 12/07/2016 Print time: 14:14:01
Copyright © 2007 - Infor

Figure 2: 3.2: Color Sketch

Here also given that the buyer brand name, style number, style no, Gender, & which season cloth is it that given by buyer. This picture is colored garments picture & how to look the garments is given by buyer.

Comments			
Style Info		BW Picture	
Brand	Clique	Style	Classic Hoody Full
Style (art) no.	021044	Gender	Unisex
Season	A/W 2016	Size	XS-5XL
Theme	Classic	Designer	---
Status	9-Production/	Tech. Designer	---
<p>Size set comments 4 June 2016</p> <p>1) Reduced width on 1/2 Chest, 1/2 Waist, 1/2 Bottom width relaxed and stretched with 1cm in size XS to make XS a little smaller. 2) Updated the sleeve grading. XS is now graded with 2 cm. All bigger sizes are graded with 1 cm and we jump at every second size for the largest sizes. 3) Reduced the 1/2 Bottom sleeve above cuff with 0.5 cm (new mm 14 cm for size L). Also changed the grading to 0.5 cm from 0.7 cm for big sizes. 4) Reduced Armhole depth with 1 cm and 1/2 Bicept with 1 cm. The grading for all sizes is 1 cm. 5) Reduced the shoulderwidth grading with 1 cm for bigger sizes. 6) Reduced the 1/2 Bottom width relaxed for big sizes. When trying in big sizes the nb looked too big, pls see updated size spec. 7) Pls move the shoulder seam 2 cm to the front. 8) Rest comments on style pls see email from Helene.</p> <p>Update 21 June 2016 8) Reduced 1/2 Bottom nb width with 2 cm in all sizes. 9) Reduced the sleeve length with 1 cm from XL and up.</p> <p>Update 29 June 2016 - Have updated the grading to be 4 cm from XL to 5XL at 1/2 Bottom above rib. So the difference between rib and half bottom won't be too big.</p>			



Figure 3: 3.3: Comments

Here the buyer given that the Garments size measurement. The width, sleeve grading, Armhole depth, shoulder width, shoulder etc. how to cut the garments in different size that buyer given.

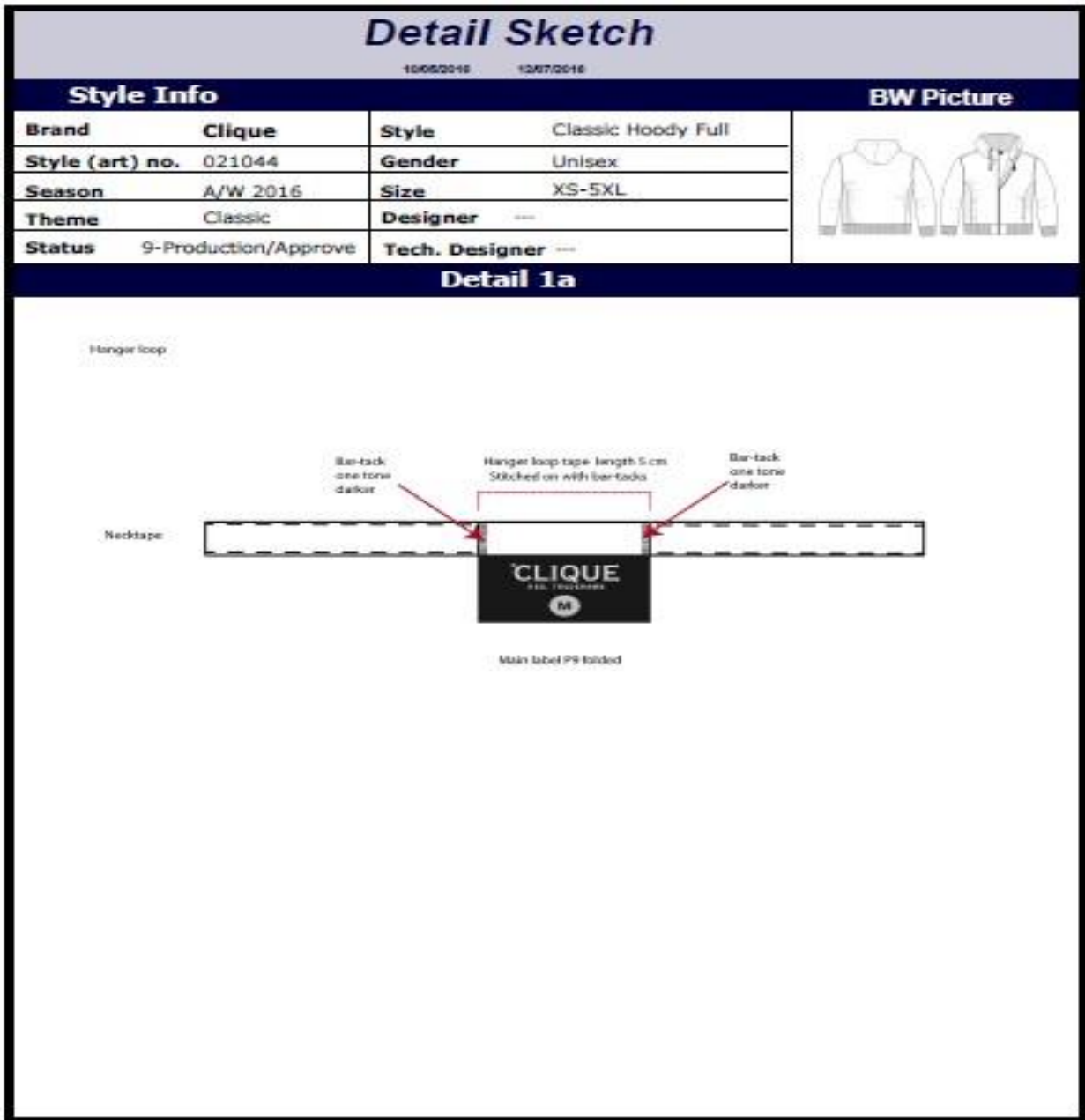


Figure 4: 3.4: Detail sketch

Here buyer given the hanger loop measurement. And how set the Bar-tack in Garments & how to set the hanger loop tape with bar-tack & how much main label folded is given from buyer.


Style Info		Measurement list								BW Picture		
Brand	Cligue	Style	Classic Hoody Full									
Style (art) no.	021044	Gender	Unisex									
Season	A/W 2016	Designer	---									
Theme	Classic	Size	XS-5XL									
Status	9-Producti	Tech. Designer	---									
Production Size Specification												
Meas. descrpt.	XS	S	M	L	XL	XXL	3XL	4XL	5XL	Toler		
A	1/2 Chest	45,00	50,00	54,00	59,00	64,00	69,00	75,00	81,00	87,00		
C	1/2 Bottom above rib	43,00	48,00	52,00	57,00	61,00	65,00	69,00	73,00	77,00		
CC	1/2 Bottom Released	39,50	43,00	45,50	49,00	51,00	53,00	55,00	57,00	59,00		
D	Body Length HPS	66,00	69,00	72,00	75,00	78,00	80,00	82,00	84,00	86,00		
E	Sleevelength	64,00	65,50	67,00	69,00	69,00	70,00	70,00	71,00	71,00		
F	Shoulderwidth	42,00	45,00	48,00	51,00	54,00	57,00	61,00	65,00	69,00		
G	Armhole depth from HPS	26,00	27,00	28,00	29,00	30,00	31,00	32,00	33,00	34,00		
H	1/2 Sleeve	21,00	22,00	23,00	24,00	25,00	26,00	27,00	28,00	29,00		
I	1/2 Sleeve above cuff	12,50	13,00	13,50	14,00	14,50	15,00	15,50	16,00	16,50		
J	1/2 Cuff	8,50	9,00	9,50	10,00	10,50	11,00	11,50	12,00	12,50		
K	Neck Width	21,50	22,00	22,50	23,00	23,50	24,00	24,50	25,00	25,50		
L	Neckdrop front	10,10	10,40	10,70	11,00	11,30	11,60	11,90	12,20	12,50		
M	Neckdrop back	2,50	2,50	3,00	3,00	3,00	3,50	3,50	3,50	3,50		
N	Collar height at Hood CF	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00	5,00		
O	Sleeve rib height	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00	7,00		
Q	Pocket width	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00	2,00		
S	Pocket length	15,00	15,00	16,00	16,00	16,00	17,00	17,00	18,00	18,00		
T	Hood height	34,00	34,00	34,00	35,00	35,00	35,00	36,00	36,00	36,00		
U	Hood width	24,50	25,00	25,50	26,00	26,50	27,00	27,50	28,00	28,50		

Figure 5: 3.5: Measurement sheet


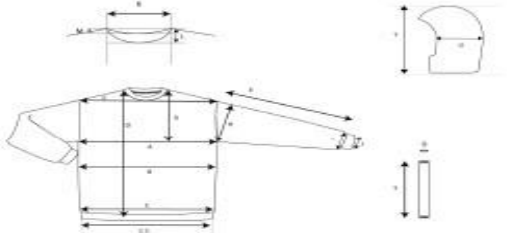
Style Info		Measurement list								BW Picture		
Brand	Cligue	Style	Classic Hoody Full									
Style (art) no.	021044	Gender	Unisex									
Season	A/W 2016	Designer	---									
Theme	Classic	Size	XS-5XL									
Status	9-Producti	Tech. Designer	---									
Production Size Specification												
Meas. descrpt.	XS	S	M	L	XL	XXL	3XL	4XL	5XL	Toler		
												

Figure 6: 3.6: Measurement list

Here in figure 5 the buyer given that the body measurement & how long the 1/2 chest, shoulder length, 1/2 cuff, sleeve length, neck width, pocket width, pocket length etc.

In figure 6 the buyer given that the picture of body measurement & indicate what is 1/2 chest, body width, body length, sleeve length, pocket width etc.


Specification sheet											BW Picture		
19/05/2016 12/07/20													
Brand	Clique	Style	Classic Hoody Full Zip										
Style (art) no.	021044	Gender	Unisex										
Season	A/W 2016	Size	XS-5XL										
Theme	Classic	Designer	---										
Status	9-Production/Approved	Tech. Designer	---										
Line	Item	Mat.No.	Description	Qty	Position	099	055	035	580	095	955	565	676
10	Colour			0,00		Black	Royal	Red	Dark	Grey	Anthraci	Blue	Green
20	Shellfabric		CVC, 80 Cotton/20 % Polyester, 300 gam,	0,00	Body, sleeve, hood, solid colours	099	055	035	580				
30	Shellfabric		85%Cotton/15%Viscose, 300 gam, sweatshirt brushed	0,00	Body, sleeve, hood, Grey Melange					095			
40	Shellfabric		CVC, 60% Cotton/40% Polyester, 300 gam, sweatshirt	0,00	Body, sleeve, hood, Blue melange, Green melange and Anthracite melange						955	565	676
45	Mesh lining		100% Polyester mesh lining	0,00	Inside hood	090	099	099	099	099	099	099	099
50	Rib		2x2 rib	0,00	Bottom hem, sleeve	099	055	035	580	095	955	565	676
55	Zipper		Local, metal zipper, antique silver, #5	0,00	CF	ant.silver	ant.silver	ant.silver	ant.silver	ant.silver	ant.silver	ant.silver	ant.silver
57	Zipper tape		Zipper tape in contrast colour	0,00	CF	090	099	099	099	099	099	099	099
58	Zipper puller		Local zipper, DALH "toiletseat shape"	0,00	CF zipper	ant.silver		ant.silver	ant.silver	ant.silver	ant.silver	ant.silver	ant.silver
59	Zipper		Local, nylon zipper, #3 dtm	0,00	Inside front pockets	099	055	035	580	095	955	565	676
60	Flatlock		Flatlock seam, polyester thread	0,00	See sketch	099	055	035	580	095	955	565	676
65	Loop		Loop for head phones, same quality as necktape	0,00	Inside neck								
70	Sewingthread		Polyester sewing thread, dtm	0,00	All over	099	055	035	580	095	955	565	676
75	Drawstring		Two colour drawstrings, polyester, knitted	0,00	Hood CF	099/090	099/055	099/035	099/580	099/095	099/099	099/565	099/676

Figure 7: 3.7: Specification Sheet

Here the buyer given that body specification & in body which type of yarn used & the % of yarn like 80% cotton & 20% polyester & the GSM of fabric & which position these yarn are used.

Which type of rib are used & zipper are used & where the loop are used that is given buyer.


Specification sheet										BW Picture			
10/05/2016 12/07/20													
Brand	Clique	Style	Classic Hoody Full Zip										
Style (art) no.	021044	Gender	Unisex										
Season	A/W 2016	Size	XS-5XL										
Theme	Classic	Designer	---										
Status	9-Production/Approved	Tech. Designer	---										
Line	Item	Mat.No.	Description	Qty	Position	099	055	035	580	095	955	565	676
82	Pocket		Pocket in shell fabric	0,00	At front	099	055	035	580	095	955	565	676
85	Eyelet		Metal eyelet, antique silver	3,00	2 pcs at CF hood and one inside pocket for head phones	antique	antique	antique	antique	antique	antique	antique	antique
105	Bar-tack		Bar-tack stitch dtm	0,00	At bottom drawstring	099	055	035	580	095	955	565	676
107	Bar-tack		Bar-tack stitch dtm	0,00	At top and bottom pocket	099	055	035	580	095	955	565	676
110	Tape		Herringbone tape as necktape, dtm	0,00	Inside neck	099	055	035	580	095	955	565	676
120	Hanger loop		Same quality as necktape, dtm	0,00	Stitched on top of necktape with bar-tacks	099	055	035	580	095	955	565	676
130	Bar-tacks		Bar-tacks in contrast colour	0,00	At hanger loop edges inside neck	090	099	099	099	099	099	099	099
140	Main label		P11 folded with care instructions at back	0,00	Top stitched inside CB neck								
150	Order no label		P5	0,00	Left side seam, under oeko-tex label								
155	Oekotex		P6 Oekotex label	0,00	Left side seam, above order no label								
160	Hang tag		P8 Clique hang tag	0,00	Fasten to main label								
170	Bar code sticker		Clique bar code sticker	0,00	Hang tag and polybag								
180	Polybag		Clear polybag with recycle and warning at back	0,00	See sep packing instructions								

Figure 8: 3.8: Specification Sheet

Here the buyer the measurement & position of pocket, Eyelet type, bar-tack, main label, hang tag, hanger loop, tape, polybag, bar-tack sticker etc. & which type of accessories will be used.






Wash & Care			
<small>13/06/2016</small>		<small>12/07/2016</small>	
Style Info			BW Picture
Brand	Clique	Style Name	Classic Hoody Full Zip
Style (art) no.	021044	Gender	Unisex
Season	A/W 2016	Size Range	XS-SXL
Theme	Classic	Designer	---
Status	9-Production/Approve	Tech. Designer	---
Composition: SHELL FABRIC 1: 80 % COTTON, 20 % POLYESTER SHELL FABRIC 2: 85 % COTTON, 15 % VISCOSE SHELL FABRIC 3: 60 % COTTON, 40 % POLYESTER			
Wash & Care instructions:     			
Additional Wash & Care instructions: WASH WITH SIMILAR COLOURS STRETCH WHEN WET DO NOT IRON DECORATION		Label layout:	
Label layout: <i>Size</i> <i>Material</i> <i>Ground colour</i> <i>Text colour</i> <i>Delivered by</i> <i>Type</i> Wash with similar colours Stretch while wet Do not iron decoration			

Figure 9: 3.9: Wash & Care

Here the instructions of fabric wash and care that do not Iron decoration, stretch when wet, wash with similar.

Style: 021044 Classic Hoody Full Zip
Body Colour: Black

smartprofil

SPECIAL DESIGN



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NewWave
NEW WAVE NORWAY AS

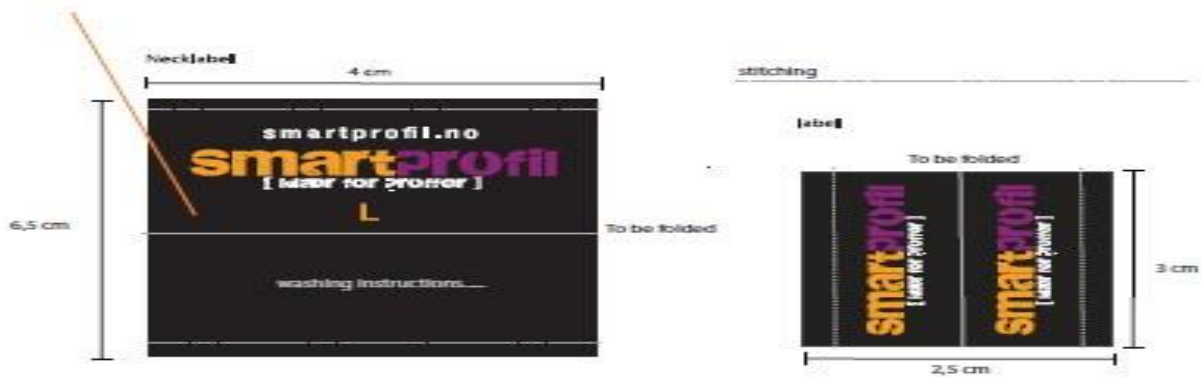


Figure 10: 3.10: Details of Neck Label

Here the buyer described about the neck label & the print size & color, also the dimension of neck label are given.

3.1.2. Style: Classic Hoody Half Zipper

BW Sketch			
<small>05/05/2017</small>		<small>05/05/2017</small>	
Style Info		BW Picture	
Brand	Clique	Style	Classic Half Zip
Style (art) no.	021043	Gender	Unisex
Season	A/W 2017	Size	XS-5XL
Theme	Classic	Designer	---
Status	9-Production/Approve	Tech. Designer	---

Picture Black & White

ID 000001429

User: CNA - CN_ANNA

Print date: 05/05/2017

Print time: 18:20:01

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Figure 11: 3.11: BW Sketch

Here this picture we see that the buyer brand name, style number, size number, Gender is given by buyer. Here only the garments how to look at is given. This picture is Black & White picture of garments.

Color Sketch
06/05/2017 06/05/2017

Style Info		BW Picture	
Brand	Clique	Style	Classic Half Zip
Style (art) no.	021043	Gender	Unisex
Season	A/W 2017	Size	XS-5XL
Theme	Classic	Designer	---
Status	9-Production/Approve	Tech. Designer	---



Picture Colour



ID 000001429

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Print date: 06/05/2017 Print time: 18:20:02

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Figure 12: 3.12: Color Sketch

Here also given that the buyer brand name, style number, style no, Gender, & which season cloth is it that given by buyer. This picture is colored garments picture & how to look the garments is given by buyer.

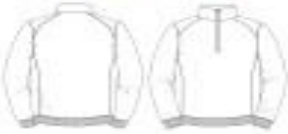
Comments			
Style Info		BW Picture	
Brand Clique	Season A/W 2017		
Style (art) no. 021043	Gender Unisex		
Style Name Classic Half Zip	Size XS-5XL		
Theme Classic	Designer ---		
Status 9-Production/Approved	Tech. Designer ---		
<p>Size sets 8 May 2017</p> <p>1) I have updated the collar / neck measurements to follow same as Classic French Terry style. 2) Updated the zipper length to follow Basic Sweatshirt style. 23 cm size L and 1 cm grading down for S-XS and 1 cm up for 3XL and up. 3) Collar height is updated to 7.5 cm to follow French Terry style. 4) Pls proceed for PPS.</p>			

Figure 13: 3.13: Comments given by buyer

Here the buyer given that the garments updated collar/neck measurement, updated zipper length for different size, updated collar height size measurement.

Style Info		Measurement list										BW Picture	
Brand	Clique	Style Classic Half Zip											
Style (art) no.	021043	Gender Unisex											
Season	A/W 2017	Designer ---											
Theme	Classic	Size XS-5XL											
Status	9-Producti	Tech. Designer ---											
Production Size Specification													
Meas. descrpt.	XS	S	M	L	XL	XXL	3XL	4XL	5XL			Toler	
A 1/2 Chest	45.00	50.00	54.00	59.00	64.00	69.00	75.00	81.00	87.00				
C 1/2 Bottom above rib	43.00	48.00	52.00	57.00	61.00	65.00	69.00	73.00	77.00				
CC 1/2 Bottom Released	39.50	43.00	45.50	49.00	51.00	53.00	55.00	57.00	59.00				
D Body Length HPS	66.00	69.00	72.00	75.00	78.00	80.00	82.00	84.00	86.00				
E Sleeve length	64.00	65.50	67.00	69.00	69.00	70.00	70.00	71.00	71.00				
F Shoulderwidth	42.00	45.00	48.00	51.00	54.00	57.00	61.00	65.00	69.00				
G Armhole depth from HPS	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	34.00				
H 1/2 Sleeve	21.00	22.00	23.00	24.00	25.00	25.00	27.00	28.00	29.00				
I 1/2 Sleeve above cuff	12.50	13.00	13.50	14.00	14.50	15.00	15.50	16.00	16.50				
J 1/2 Cuff	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.00	12.50				
K Neck Width	16.00	16.50	17.00	17.50	18.00	18.50	19.00	19.50	20.00				
L Neckdrop front	9.10	9.40	9.70	10.00	10.30	10.60	10.90	11.20	11.50				
M Neckdrop back	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50				
N Collar height	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50				
O Sleeve rib height	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00				
P Zipper length	22.00	22.00	22.00	23.00	23.00	23.00	24.00	24.00	24.00				

Figure15: 3.14: Measurement list

Style Info		Measurement list										BW Picture	
Brand	Clique	Style Classic Half Zip											
Style (art) no.	021043	Gender Unisex											
Season	A/W 2017	Designer ---											
Theme	Classic	Size XS-5XL											
Status	9-Producti	Tech. Designer ---											
Production Size Specification													
Meas. descrpt.	XS	S	M	L	XL	XXL	3XL	4XL	5XL			Toler	

Figure 14: 3.15: Measurement list

Here in fig 14 the buyer given that the body measurement & how long the 1/2 chest, shoulder length, 1/2 cuff, sleeve length, neck width, pocket width, pocket length etc.

In fig 15 the buyer given that the picture of body measurement & indicate what is 1/2 chest, body width, body length, sleeve length, pocket width etc.

Specification sheet											BW Picture			
Brand		Clique		Style		Classic Half Zip								
Style (art) no.		021043		Gender		Unisex								
Season		A/W 2017		Size		XS-5XL								
Theme		Classic		Designer		---								
Status		9-Production/Approved		Tech. Designer		---								
Line	Item	Mat.No.	Description	Qty	Position	099	055	035	580	095	955	565	676	
10	Colour			0,00		Black	Royal	Red	Dark	Grey	Anthrac	Blue	Green	
20	Shellfabric		CVC, 80 Cotton/20 % Polyester, 300 gsm,	0,00	Body, sleeve, hood, solid colours	099	055	035	580	095				
30	Shellfabric		85%Cotton/15%Viscose, 300 gsm, sweatshirt brushed	0,00	Body, sleeve, hood, Grey Melange					095				
40	Shellfabric		CVC, 60% Cotton/40% Polyester, 300 gsm, sweatshirt	0,00	Body, sleeve, hood, Blue melange, Green melange and Anthracite melange						955	565	676	
50	Rib		2x2 rib	0,00	Bottom hem, sleeve	099	055	035	580	095	955	565	676	
55	Zipper		Local, metal zipper, antique silver, #5	0,00	CF	ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	
57	Zipper tape		Zipper tape in contrast colour	0,00	CF	090	099	099	099	099	099	099	099	
58	Zipper puller		Local zipper, DALH "toiletseat shape"	0,00	CF zipper	ant.silve		ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	ant.silve	
59	Zipper		Local, nylon zipper, #3 dtm	0,00	Inside front pockets	099	055	035	580	095	955	565	676	
60	Flatlock		Flatlock seam, polyester thread	0,00	See sketch	099	055	035	580	095	955	565	676	
65	Loop		Loop for head phones, same quality as necktape	0,00	Inside neck									
70	Sewingthread		Polyester sewing thread, dtm	0,00	All over	099	055	035	580	095	955	565	676	
82	Pocket		Pocket in shell fabric	0,00	All front	099	055	035	580	095	955	565	676	
110	Tape		Herringbone tape as necktape, dtm	0,00	Inside neck	099	055	035	580	095	955	565	676	

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Figure 17: 3.16: Specification Sheet

Specification sheet											BW Picture			
Brand		Clique		Style		Classic Half Zip								
Style (art) no.		021043		Gender		Unisex								
Season		A/W 2017		Size		XS-5XL								
Theme		Classic		Designer		---								
Status		9-Production/Approved		Tech. Designer		---								
Line	Item	Mat.No.	Description	Qty	Position	099	055	035	580	095	955	565	676	
120	Hanger loop		Same quality as necktape, dtm	0,00	Stitched on top of necktape with bar-tacks	099	055	035	580	095	955	565	676	
140	Main label		#11 folded with care instructions at back	0,00	Top stitched inside CB neck									
150	Order no label		#5	0,00	Left side seam, under oeko-tex label									
155	Oeko-tex		#6 Oeko-tex label	0,00	Left side seam, above order no label									
160	Hang tag		#8 Clique hang tag	0,00	Fasten to main label									
170	Bar code sticker		Clique bar code sticker	0,00	Hang tag and polybag									
180	Polybag		Clear polybag with recycle and warning at back	0,00	See sep packing instructions									

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Print date: 06/05/2017

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Figure 16: 3.17: Specification Sheet

In fig: 16 buyer given that body specification & in body which type of yarn used & the % of yarn like 80% cotton & 20% polyester & the GSM of fabric & which position these yarn are used. Which type of rib are used & zipper are used & where the loop are used that is given buyer. In fig: 17 here the buyer the measurement & position of pocket, Eyelet type, bar-tack, main label, hang tag, hanger loop, tape, polybag, bar-tack etc. & which type of accessories will be used.



Wash & Care		
<small>06/05/2017 06/05/2017</small>		
Style Info		BW Picture
Brand	Clique	Style Name Classic Half Zip
Style (art) no.	021043	Gender Unisex
Season	A/W 2017	Size Range XS-5XL
Theme	Classic	Designer ---
Status	9-Production/Approve	Tech. Designer ---
		
Composition:		
SHELL FABRIC 1:	80 % COTTON, 20 % POLYESTER	
SHELL FABRIC 2:	85 % COTTON, 15 % VISCOSE	
SHELL FABRIC 3:	60 % COTTON, 40 % POLYESTER	
Wash & Care instructions:		
		
Additional Wash & Care instructions:		Label layout:
WASH WITH SIMILAR COLOURS STRETCH WHEN WET DO NOT IRON DECORATION		
Label layout:		
<i>Size</i> <i>Material</i> <i>Ground colour</i> <i>Text colour</i> <i>Delivered by</i> <i>Type</i>		
Wash with similar colours. Stretch while wet. Do not iron decoration.		

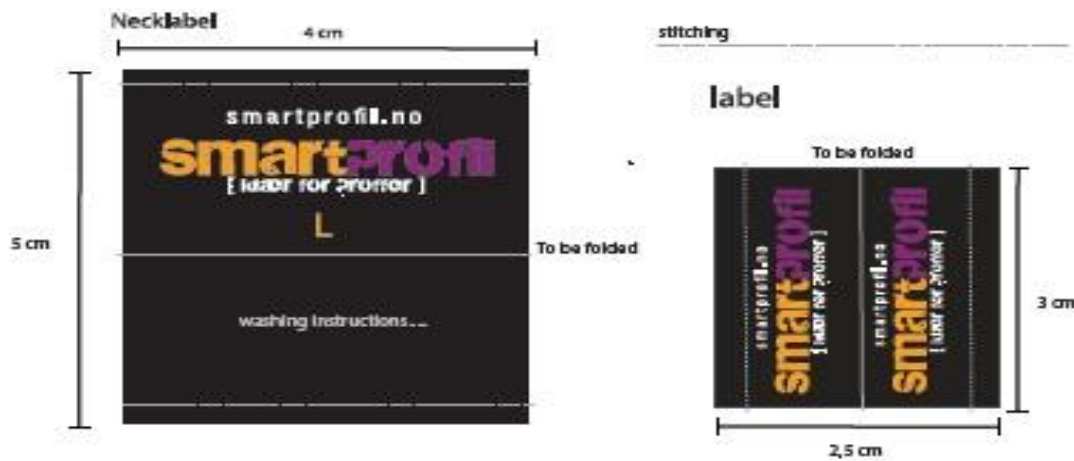
Figure 18: 3.18: Wash & Care

Here the instructions of fabric wash and care that do not Iron decoration, stretch when wet, wash with similar.

Style: 021043 Classic half zip



smartprofil



SPECIAL DESIGN

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Figure 19: 3.19: Details of Neck Label

Here the buyer described about the neck label & the print size & color, also the dimension of neck label are given.

3.2. Costing

3.2.1. Texebo Ladies Hoody



NIAGARA TEXTILES LIMITED										9-Feb-20																																																																																																																																																																																																																																																																																																																																																																																														
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Figure 20: 3.20: Costing sheet for ladies hoody

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

3.2.2. Texebo Men's Hoody

NIAGARA TEXTILES LIMITED									
								9-Feb-20	
COSTING SHEET(S-7)									
BUYER	Texebo								
Request no.	LANS 5771								
Product Name	Men's Hoody								
M / List									
Fabrications	56% Recycled Cotton 44% Recycled Polyester Fleece								
Weight /m ²	300								
Size Range	XS-2XL								
Order qty	3087 pcs								
Colour	Navy & Grey Marl								

	WS	Old	New	OPD	TOD	QTY
	SMV	7	25.09			3087 pcs
	Machine Req.	30	35			
	Helper	20	28			
	Output/hr	250	160			
	Eff	60%	55%	TOTAL		3087 pcs
	Calculated CM	\$ 15.05				
	Marketing CM	\$15.00				

Consumption	Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
	73	22	54	300 g	1.1	5.06	7.30	7.30
	0	0	0				0.59	0.59
							1.60	1.60
							9.39	

Fabric Price Calculation	yarn	knit	dye	net cost	wastage (12%)	Brush	Price	Price for cal
TOP	\$3.63	0.60	1.00	5.23	5.94	0.25	6.19	6.19 Kg/dz
CULF	\$3.40	0.40	0.75	4.55	5.06	0.00	5.06	5.06 Kg/dz

Garment price calculation			
COLOURED	Consumption	Price	TOTAL
Fabric-top	7.30	\$6.19	\$45.17
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
BTM CUFF RIB	0.59	\$5.06	\$2.98
Hood S/J	1.50	\$5.06	\$7.58

Labels	Trims	Consumer Packaging	Transport Packaging
yarn rate			
30/1 \$ 3.90			
16/1 \$ 2.80			
accessories details			
main label \$0.25			
Size label \$0.00			
care label \$0.14			
me.id.cuff label \$0.00			
Fire label \$0.00			
license label \$0.00			
Sub Total \$0.39			
sewing thread \$0.40			
Tipping \$1.00			
twill tap \$0.00			
Eyefler \$1.50			
Elastic \$0.00			
Drawsting \$0.70			
Elastic \$0.00			
Hanger loop \$0.00			
interlining \$0.00			
Mash Bow \$0.00			
Sub Total \$3.60			
sticker \$0.03			
Barcode Sticker \$0.15			
Main Hangtag \$0.26			
Off Sale Tag \$0.13			
Price tag+IT \$0.00			
Sub Total \$0.56			
Gum tape \$0.00			
Poly bag \$0.35			
carton \$0.50			
Trasport \$0.00			
Others \$0.00			
Sub Total \$0.85			
Grand Total \$5.40			

collar	0.00	\$0.00	\$0.00
TTL	9.39kg/dz	\$5.94	\$55.73
Accessories			\$5.97
Print (ACP)			\$0.00
Chest Print/emb			\$8.10
Label Print			\$0.00
CM		\$15.00	
Fob			\$84.50
Test Cost		\$0.00	0.00%
G Price/Dz		\$84.50	
Freight		\$0.00	
Commercial cost		\$1.69	2.00%
Profit		\$0.00	
Comission		\$0.00	0.00%
CNF		\$0.85	1.00%

Per Dzn (12 Pcs)	\$87.04
Per Pack (1 Pcs)	\$7.25
Target Price	\$7.25
Difference	\$0.00

Remarks...	usd \$7.25	re-calculated on
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Prepared by Sr.Merchandiser	Checked by Account Manager	Recommended by Director-Marketing	Approved by M.D Sir
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Figure 21: 3.21: Costing sheet for men's hoodie

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.


3.2.3. Texebo Men's Sweat Shirt

NIAGARA TEXTILES LIMITED

9-Feb-20

COSTING SHEET(S-7)

BUYER Texebo							
Request no. LANS 5772							
Product Name Men's Sweat Shirt							
M / List							
Fabrications 56% Recycled Cotton 44% Recycled Polyester Fleece							
Weight /m ² 300							
Size Range XS-2XL							
Order qty 1105 pcs							
Colour AVG							



WS	Old	New	OPD	TOD	QTY
SMV	7	10.9			1105 pcs
Machine Req.	30	24			
Helper	20	16			
Output/hr	250	168			
Eff	60%	60%	TOTAL		1105 pcs
Calculated CM	\$ 6.54				
Marketing CM	\$6.00				

Consumption	Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73		22	54	300 g	1.1	5.06	5.70	5.70
0		0	0				0.00	0.00
							1.72	1.72
							7.42	

Fabric Price Calculation	yarn	knit	dye	net cost	wastage (12%)	Brush	Price	Price for cal
TOP	\$3.61	0.60	1.00	5.21	5.82	0.25	6.17	6.17 Kg/dz
CULF	\$3.80	0.40	0.50	4.60	5.00	0.00	5.00	5.00 Kg/dz

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	6.70	\$6.17	\$36.19
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
BTM CUFF RIB	0.00	\$5.00	\$0.00
Hood St/J	1.72	\$6.00	\$8.60

Collar	Price	TOTAL
collar	0.00	\$0.00
TTL	7.42kg/dz	\$5.90

Accessories	Price	TOTAL
Print (AOP)	\$0.00	\$0.00
Chest Print/Emb	\$7.50	\$0.00
Label Print	\$0.00	\$0.00
CM	\$6.00	\$0.00
Fob	\$59.46	\$0.00
Test Cost	\$0.00	0.00%
G Price/Dz	\$59.46	\$0.00
Freight	\$0.00	\$0.00
Commercial cost	\$1.49	2.50%
Profit	\$0.00	\$0.00
Commission	\$0.00	0.00%
SNF	\$0.59	1.00%

OK

Per Dzn (12 Pcs)	\$61.54
Per Pack (1 Pcs)	\$5.13
Target Price	\$5.13
Difference	\$0.00

Labels	Price	TOTAL
yarn rate	30/1 \$ 3.90	\$2.93
16/1 \$	2.80	\$0.69
75%		25%
AOP		Emb
print		Applique
accessories details		
Apollo Strikers		
MNS Printing		
Luna Fashion		
Rams Fashion emb/print		
Labonne Screen Print		
Knit Concern Printing		
Hams Printing		
Sub Total	\$0.39	
Trims		
Al Muslim Printing /Washing /Emb		
Babylon emb/Printing		
Peacock Design		
Inhouse		
Screen Line		
Defon		
Silk Road		
BB Max		
Color Fashion		
A-2 Print		
Bd Sky Print		
Sub Total	\$0.40	
Consumer Packaging		
SARJ Printing Ltd		
Comfit Print		
Alif Print		
Rahim Textiles Ltd		
Rahim Textiles Ltd		
Nur Group		
Ayman Textiles Ltd		
FKN Textiles Ltd		
DBL Group		
Alif Emb		
Unifil		
Exper Take Fashion		
Sub Total	\$0.70	
Grand Total	\$2.07	

Remarks...	usd \$5.13	re-calculated on
------------	------------	------------------

Prepared by
Sr.Merchandiser

Checked by
Account Manager

Recommended by
Director-Marketing

Approved by
M.D Sir

Figure 22: 3.22: Costing sheet for men's sweat shirt

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

3.2.4. Texebo Men's T-Shirt

NIAGARA TEXTILES LIMITED
 9-Feb-20
COSTING SHEET(S-7)

BUYER **Texebo**

Request no. **LANS 5773**

Product Name **Men's Tee Shirt**

M / List

Fabrications **60% Recycled Cotton 40% Recycled Polyester**

Weight /m² **180**

Size Range **XS-2XL**

Order qty **6204 pcs**

Colour **AVG**

WS	Old	New	Projection		QTY
			OPD	TOD	
SMV	7				6204 pcs
Machine Req.	30				
Helper	20				
Output/hr	250				
Eff	50%				6204 pcs
Calculated CM	\$ 4.90				
Marketing CM	\$ 4.00				

Consumption	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73	22	54	180 g	1.1	3.04	3.70	3.70
0	0	0				0.12	0.12
						0.04	0.04
						3.86	

Fabric Price Calculation								
	yarn	knit	Wash	net cost	wastage (8%)	Brush	Price	Price for cal
TOP	\$3.60	0.20	1.00	4.80	5.22	0.00	5.22	5.22 Kg/dz
CULF	\$4.00	0.60	0.60	5.00	5.56	0.00	5.56	5.56 Kg/dz

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	3.70	\$5.22	\$19.30
Fabric-blm/slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Rib	0.12	\$5.56	\$0.67
N.Tape	0.04	\$5.22	\$0.21

Collar	0.00	\$0.00	\$0.00
TTL	3.86kg/dz	\$5.23	\$20.18
Accessories			\$2.05
Print (AOP)			\$0.00
Chest Print/emb			\$7.00
Label Print			\$0.00
CM			\$4.00
Fob			\$33.23
Test Cost			\$0.00
G Price/Dz			\$33.23
Freight			\$0.00
Commercial cost			\$0.55
Profit			\$0.00
Comission			\$0.00
CNF			\$0.33

OK

Per Dzn (12 Pcs)	\$34.22
Per Pack (1 Pcs)	\$2.85
Target Price	\$2.85
Difference	\$0.00

yarn rate							
24/1 \$3.60		Wash	Emb	print	Applique	AOP	
Labels	accessories details	Apollo Strikers					
	main label	\$0.25	MNS Printing				
	Size label	\$0.00	Luna Fashion				
	care label	\$0.14	Rams Fashion emb/print				
	me.id.cuff label	\$0.00	Labonno Screen Print				
	Fire label	\$0.00	Knit Concern Printing				
	license label	\$0.00	Hams Printing				
	Sub Total	\$0.39					
	Trims	sewing thread	\$0.40	Al Muslim Printing /Washing /Emb			
		filament	\$0.00	Babylon emb/Printing			
twill tap		\$0.00	Peacock Design				
Eyeeer		\$0.00	Inhouse				
heatseal		\$0.00	Screen Line				
Drawsting		\$0.00	Defoin				
Elastic		\$0.00	Silk Road				
Hanger loop		\$0.00	BB Max				
interlinng		\$0.00	Color Fashion				
Mash Bow		\$0.00	A-Z Print				
Sub Total	\$0.40						
Consumer Packaging	sticker	\$0.03	SARJ Printing Ltd				
	Barcode Sticker	\$0.15	Comfit Print				
	Main Hangtag	\$0.25	Alif Print				
	Off Sale Tag	\$0.13	Rahim Textiles Ltd				
	Price tag+ IT	\$0.00	Rahim Textiles Ltd				
Sub Total	\$0.56						
Transport Packaging	Gum tape	\$0.00	Ayman Textiles Ltd				
	Poly bag	\$0.25	FKI Textiles Ltd				
	carton	\$0.35	DBL Group				
	Transport	\$0.00					
	Others	\$0.00	Alif Emb				
Sub Total	\$0.60						
Grand Total	\$1.95						

Remarks... usd \$2.85 re-calculated on

Prepared by
Sr.Merchandiser

Checked by
Account Manager

Recommended by
Director-Marketing

Approved by
M.D Sir

Figure 23: 3.23: Costing sheet for Men's t-shirt

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

3.3.1. New Wave Short Sleeve

NIAGARA TEXTILES LIMITED								27-Oct-20			
COSTING SHEET(S-7)											
BUYER	New Wave										
Request no.											
Product Name	Carolina SS Special										
M / List											
Fabrications	95% cotton 5% Elastane S/J 200gsm										
Weight /m ²	200										
Size Range	XS-XXL										
Order qty	1350 pcs										
Colour	One Color										

WS	
SMV	7.5
Machine Req.	22
Helper	17
Output/hr	180
Eff	57%

Projection		
OPD	TOD	QTY
		1350 pcs
TOTAL		1350 pcs

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
72	62	58	200 g	1.15	4.93	4.83	3.00
0	0	0			0.00	0.10	0.10
						5.03	0.00
Neck Binding							

Fabric Price Calculation								
	yarn	knit	dye	Peach/brush	Net Cost	Wastage(15%)	Price	Price for cal
TOP	\$3.58	0.40	2.00	0.00	5.98	0.15	7.04	7.04 Kg/dz
	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 Kg/dz

Garment price calculation			
COLOURED	Consumption	Price	TOTAL
Fabric-top	4.93	\$7.04	\$34.69
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Binding	0.10	\$7.04	\$0.70
Nk Tap	0.00	\$7.04	\$0.00

Collar			
TTL	Consumption	Price	TOTAL
TTL	5.03kg/dz	\$7.04	\$35.39
Accessories			\$4.10
Print (AOP)			\$0.00
Chest Print/emb			\$3.00
Label Print			\$0.00
CM			\$4.00
Fob			\$46.49
Test Cost			\$0.00
G Price/Dz			\$46.49
Freight			\$0.50
Commercial cost			\$1.39
Profit			\$0.00
Commission			\$0.00
CNF			\$0.00

Per Dzn (12 Pcs)		\$48.38
Per Pack (1 Pcs)		\$4.03
Target Price		\$4.00
Difference		-\$0.03

yarn rate							
C/B 30/1	\$3.35	95%	Wash	Emb	print	Applique	AOP
Spandex	\$8.00	5%					
accessories details							
main label	\$0.32	Apollo Strikers					
Size label	\$0.15	MNS Printing					
care label	\$0.10	Luna Fashion					
Oekotex label	\$0.08	Rams Fashion emb/print					
print	\$2.00	Labonno Screen Print					
		Knit Concern Printing					
		Hams Printing					
Sub Total	\$2.66						
sewing thread \$0.42							
filament	\$0.00	Al Muslim Printing /Washing /Emb					
twill tap	\$0.00	Babylon emb/Printing					
Eyelet	\$0.00	Peacock Design					
heatseal	\$0.00	Inhouse					
Drawsting	\$0.00	Screen Line					
Elastic	\$0.00	Defoin					
Hanger loop	\$0.00	Silk Road					
interfing	\$0.00	BB Max					
Mash Bow	\$0.00	Color Fashion					
		A-Z Print					
Sub Total	\$0.42	Bd Sky Print					
Tissue Paper \$0.15							
Tag/Lock pin	\$0.00	SARJ Printing Ltd					
Main Hangtag	\$0.00	Comfit Print					
Org. Hangtag	\$0.00	Alif Print					
Price tag+ IT	\$0.00	Rahim Textiles Ltd					
		Rahim Textiles Ltd					
Sub Total	\$0.15	Nur Group					
Gum tape	\$0.00	Ayman Textiles Ltd					
Poly bag	\$0.40	PKM Textiles Ltd					
carton	\$0.40	DBL Group					
Transport	\$0.00						
Others	\$0.00	Alif Emb					
Sub Total	\$1.00	Unifill					
		Exper Take Fashion					
Grand Total	\$4.10						

Remarks... usd \$4.03 re-calculated on

Prepared by
Sr.Merchandiser

Checked by
Account Manager

Recommended by
Director-Marketing

Approved by
M.D Sir

Figure 24: 3.24: Costing sheet of short sleeve

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

3.3.2. New Wave Long Sleeve

NIAGARA TEXTILES LIMITED

27-Oct-20

COSTING SHEET(S-7)

BUYER New Wave

Request no. _____

Product Name **Carolina LS Special**

M / List _____


Fabrications **95% cotton 5% Elastane S/J 200gsm**

Weight /m² **200**

Size Range **S-XL**

Order qty **900 pcs**

Colour **One Color**



WS	
SMV	7.5
Machine Req.	22
Helper	17
Output/hr	180
Eff	57%

Projection		
OPD	TOD	QTY
		900 pcs
TOTAL		
		900 pcs

Consumption

Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
72	62	58	200 g	1.15	4.93	4.93	3.52
0	0	0			0.00	0.25	0.25
						0.00	0.00
						5.18	

Neck Binding

Fabric Price Calculation

yarn	knit	dye	Peach/brush	Net Cost	Wastage(15%)	Price	Price for cal
TOP	\$3.68	0.40	2.00	0.00	5.98	0.15	7.04
	\$0.00	0.00	0.00	0.00	0.00	0.00	7.04 Kg/dz
							0.00 Kg/dz

Garment price calculation

COLOURED	Consumptior	Price	TOTAL
Fabric-top	4.93	\$7.04	\$34.89
Fabric-blm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Binding	0.25	\$7.04	\$1.76
Nk Tap	0.00	\$7.04	\$0.00

Collar	TTL	Accessories	Print (AOP)	Chest Print/emb	Label Print	CM	Fob	Test Cost	G Price/Dz	Freight	Commercial cost	Profit	Comission	CNF
0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.00	\$56.33	\$0.00	\$56.33	\$0.50	\$1.66	\$0.00	\$0.00	\$0.00
5.18kg/dz	\$7.04	\$36.45	\$5.88	\$5.00	\$0.00	\$8.00	\$56.33	\$0.00	\$56.33	\$0.50	\$1.66	\$0.00	\$0.00	\$0.00

Labels	Trims	Consumer Packaging	Transport Packaging
yarn rate			
C/B 30/1	\$3.35		
Spandex	\$8.00		
accessories details			
main label	\$0.00		
Size label	\$0.00		
care label	\$0.00		
me.id.cuff label	\$0.00		
Fire label	\$0.00		
license label	\$0.00		
Sub Total	\$2.68		
sewing thread	\$0.00		
filament	\$0.00		
twill tap	\$0.00		
Eyeler	\$0.00		
heatseal	\$0.00		
Drawing	\$0.00		
Elastic	\$0.00		
Hanger loop	\$0.00		
interlinig	\$0.00		
Mash Bow	\$0.00		
Sub Total	\$1.00		
Plastic clip	\$0.00		
Tag/Lock pin	\$0.00		
Main Hangtag	\$0.00		
Org. Hangtag	\$0.00		
Price tags IT	\$0.00		
Sub Total	\$1.00		
Gum tape	\$0.00		
Poly bag	\$0.00		
carton	\$0.00		
Trasport	\$0.00		
Others	\$0.00		
Sub Total	\$1.20		
Grand Total	\$5.88		

Per Dzn (12 Pcs)	\$57.49
Per Pack (1 Pcs)	\$4.79
Target Price	\$5.00
Difference	\$0.21

Remarks... usd \$4.79 re-calculated on

Prepared by
Sr.Merchandiser

Checked by
Account Manager


Recommended by
Director-Marketing

Approved by
M.D Sir

Figure 25: 3.25: Costing sheet for long sleeve

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

3.3.3. New Wave Half Zipper Hoodie

NIAGARA TEXTILES LIMITED																
								5-Oct-20								
COSTING SHEET																
BUYER	New Wave															
Request no.																
Product Name	04011043 Classic Half Zip sp															
M / List																
Fabrications	80% Cotton 20% Polyester Inside Brushed, 300GSM.															
Weight /m²	300 g															
Size Range	XS-L															
Order qty	10000 pcs															
No. of Color	1 Color															
																
				WS												
				SMV												
				Machine Req.												
				Helper												
				Output/hr												
				Eff												
		Projection														
OPD	TOD	QTY														
		10000 pcs														
		TOTAL		10000 pcs												
Consumption																
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD									
72	67	54	300 g	1.1	6.84	6.84	6.18									
						1.28	1.28									
						0.29	0.29									
						8.41	7.75									
BODY																
RIB																
Mesh																
Fabric Price Calculation																
	Yarn	Knit	Dyeing	Net Cost	Peach/Brush	wastage(15%)	Price	Price for cal								
	\$2.80	0.30	2.00	5.10	0.25	0.20	6.15	6.15 Kg/dz								
								Average		6.15 Kg/dz						
Garment price calculation																
COLOURED	Consumption	Price	TOTAL													
BODY	6.18	\$6.15	\$38.01													
RIB	1.28	6.15	\$7.87													
Mesh	0.29	\$6.15	\$1.78													
	0.00	0.00	\$0.00													
	0.00	0.00	\$0.00													
	0.00	0.00	\$0.00													
	0.00	0.00	\$0.00													
Collar cuff	0.00	\$0.00	\$0.00													
TTL	7.75kg/dz	\$0.00	\$47.66		#DIV/0!											
Accessories		\$0.00	\$7.66		#DIV/0!											
Chest Print		\$0.00	\$0.00		#DIV/0!											
Label Print		\$0.00	\$0.00		#DIV/0!											
CM		\$0.00	\$25.00		#DIV/0!											
Fob		\$0.00	\$80.32		0.00%											
Tax/ FI Cost		\$0.00	\$0.00		0.00%											
G Price/Dz		\$0.00	\$89.32		#DIV/0!											
Freight		\$0.00	\$0.00		#DIV/0!											
Commercial cost		\$0.00	\$2.81		3.50%											
Profit		\$0.00	\$0.00		5.00%											
Comission		\$0.00	\$4.02		0.00%											
At Sight Cost		\$0.00	\$0.00		0.00%											
Per Dzn (12 Pcs)			\$87.14													
Per Pack (1 Pcs)			\$7.26													
Target Price			\$7.42													
Difference			\$0.16													
				yarn rate												
				CVC 32/1 (80/20)	\$2.80	100%										
				WEPAUnit						Wash	Emb	print	Applique	AOP		
				accessories details												
				order label	\$0.10	Apollo Sirkers										
				Aukotex	\$0.12	MNS Printing										
				care label	\$0.40	Luna Fashion										
				side lab label	\$0.00	Rams Fashion emb/print										
				Fire label	\$0.00	Labonno Screen Print										
				license label	\$0.00	Knit Concern Printing										
				Sub Total	\$0.62	Hans Printing										
				sewing thread	\$0.80	Al Muslim Printing /Washing /Emb										
				filament	\$0.00	Babylon emb/Printing										
				twill tap	\$0.75	Peacock Design										
				Eyelet	\$0.00	Inhouse										
				heatseal	\$0.00	Screen Line										
				Drawsting	\$0.00	Defoin										
				Zipper at side pkt	\$1.20	Silk Road										
				Zipper	\$2.50											
				interlinhg	\$0.10	Color Fashion										
				Barcode sticker	\$0.12	A-Z Print										
				Sub Total	\$5.47	Bd Sky Print										
				Eyelet	\$0.00	Inhouse										
				Plastic clip	\$0.00	SARJ Printing Ltd										
				Tag/Lock pin	\$0.01	Comfit Print										
				Main Hangtag	\$0.20	Alif Print										
				Org. Hangtag	\$0.00	Rahim Textiles Ltd										
				Price tag+ IT	\$0.00	Rahim Textiles Ltd										
				Sub Total	\$0.21	Nur Group										
				Gum tape	\$0.0400	Ayman Textiles Ltd										
				Poly bag	\$0.42	FKN Textiles Ltd										
				carton	\$0.90	DBL Group										
				Trasport	\$0.00											
				Others	\$0.00	Alif Emb										
				Sub Total	\$1.36	Unifill										
										Exper Take Fashion						
				Grand Total	\$7.66											
										Remarks...		usd \$7.26	re-calculated on			

Prepared by Sr.Merchandiser
 Checked by Account Manager
 Recommended by Director-Marketing
 Approved by M.D Sir

Figure 26: 3.26: Costing sheet for half zipper

Here in this sheet all types of cost for this order like fabric cost, yarn cost, dye cost, accessories cost etc. & consumption are given. Final cost per garment & per dozen calculated here.

CHAPTER 4: RESULT & DISCUSSION

4.1. Comparison between a ladies & men's hoodie from Texebo buyer:

Fabric consumption for Ladies Hoodie

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73	22	54	300 g	1.1	5.06	6.00	6.00
0	0	0				0.60	0.60
						1.44	1.44
						8.04	

Table 1: 4.1: Fabric consumption for ladies hoodie Fabric consumption for Men's Hoodie

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73	22	54	300 g	1.1	5.06	7.30	7.30
0	0	0				0.59	0.59
						1.50	1.50
						9.39	

Table 2: 4.2: Fabric consumption for men's hoodie

Here we see that fabric CAD efficiency variation in Ladies Hoodie & Men's Hoodie. Now a days by using CAD make marker & by marker efficiency fabric consumption vary. More marker efficiency causes for less wastage & less fabric requirement. For Ladies Hoodie better marker efficiency found & for that required less fabric. For Men's Hoodie required more fabric.

Fabric price calculation for Ladies Hoodie

Fabric Price Calculation								
	yarn	knit	Wash	net cost	wastage (12%)	Brush	Price	Price for cal
TOP	\$3.68	0.60	1.00	5.28	5.99	0.30	6.29	6.29 Kg/dz
CULF	\$3.40	0.40	0.50	4.30	4.83	0.00	4.83	4.83 Kg/dz

Table 3: 4.3: Fabric price calculation for ladies hoodie

Fabric price calculation for men's Hoodie

Fabric Price Calculation								
	yarn	knit	dye	net cost	wastage (12%)	Brush	Price	Price for cal
TOP	\$3.63	0.60	1.00	5.23	5.94	0.25	6.19	6.19 Kg/dz
CULF	\$3.40	0.40	0.75	4.55	5.06	0.00	5.06	5.06 Kg/dz

Table 4: 4.4: Fabric price calculation for men's hoodie

From above we can see for ladies hoodie & men's hoodie yarn cost is \$3.68 and \$3.63. For Ladies hoodie used wash process & in men's hoodie used dye process. For that wastage% in ladies hoodie is \$5.99 & in men's hoodie \$5.94. For that reason yarn cost is more for ladies hoodie than men's hoodie. For Culf fabric dye cost is more than wash cost. Also on ladies hoodie more brushing use than men's hoodie that vary the cost. For all those thing total cost is higher for ladies hoodie than men's hoodie.

Garment price calculation for Ladies Hoodie

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	6.00	\$6.29	\$37.77
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
BTM CUFF RIB	0.60	\$4.83	\$2.90
Hood S/J	1.44	\$4.83	\$6.96
collar	0.00	\$0.00	\$0.00
TTL	8.04kg/dz	\$5.92	\$47.62
Accessories			\$6.90
Print (AOP)			\$0.00
Chest Print/emb			\$10.00
Label Print			\$0.00
			\$0.00
CM			\$16.00
Fob			\$80.52
Test Cost			\$0.00
G Price/Dz			\$80.52
Freight			\$0.00
Commercial cost			\$2.42
Profit			\$0.00
Commission			\$0.00
CNF			\$1.61

Table 5: 4.5: Garments price calculation for ladies hoodie Garment price calculation for Men's Hoodie

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	7.30	\$6.19	\$45.17
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
BTM CUFF RIB	0.59	\$5.06	\$2.98
Hood S/J	1.50	\$5.06	\$7.58
collar	0.00	\$0.00	\$0.00
TTL	9.39kg/dz	\$5.94	\$55.73
Accessories			\$5.67
Print (AOP)			\$0.00
Chest Print/emb			\$8.10
Label Print			\$0.00
			\$0.00
CM			\$15.00
Fob			\$84.50
Test Cost			\$0.00
G Price/Dz			\$84.50
Freight			\$0.00
Commercial cost			\$1.69
Profit			\$0.00
Commission			\$0.00
CNF			\$0.85

Table 6: 4.6: Garments price calculation for men's hoodie

From above fabric consumption is in Ladies hoodie is 6.00 and men's hoodie is 7.30 that's why fabric cost is more in men's hoodie. In ladies hoodie collar is used but in men's hoodie Back Moon, BTM cuff rib & Hood S/J used which causes vary the cost. For Accessories, Chest print/emb, CM, Commercial, CNF cost all are more for ladies hoodie than men's hoodie. But for fabric consumption is more for men's hoodie for that total cost high for men's hoodie.

Accessories price calculation for Ladies Hoodie

	yarn	rate		
	30/1	\$	3.90	\$3.00
	16/1	\$	2.80	\$0.68
	accessories details			Apollo Strikers
Labels	main label	\$0.30		MNS Printing
	Size label	\$0.00		Luna Fashion
	care label	\$0.14		Rams Fashion emb/print
	me.id,cuff label	\$0.00		Labonno Screen Print
	Fire label	\$0.00		Knit Concern Printing
	license label	\$0.00		Hams Printing
	Sub Total		\$0.44	
Trims	sewing thread	\$0.60		Al Muslim Printing /Washing /Emb
	Tipping	\$1.20		Babylon emb/Printing
	twill tap	\$0.00		Peacock Design
	Eyeler	\$1.50		Inhouse
	Elastic	\$0.00		Screen Line
	Drawsting	\$0.70		Defoin
	Elastic	\$0.00		Silk Road
	Hanger loop	\$0.00		BB Max
	interlinhg	\$0.00		Color Fashion
	Mash Bow	\$0.00		A-Z Print
Sub Total		\$4.00		Bd Sky Print
Consumer Packaging	sticker	\$0.03		SARJ Printing Ltd
	Barcode Sticker	\$0.42		Comfit Print
	Main Hangtag	\$0.25		Alif Print
	Off Sale Tag	\$0.13		Rahim Textiles Ltd
	Price tag+ IT	\$0.00		Rahim Textiles Ltd
Sub Total		\$0.83		Nur Group
Transport Packaging	Gum tape	\$0.20		Ayman Textiles Ltd
	Poly bag	\$0.50		FKN Textiles Ltd
	carton	\$0.60		DBL Group
	Trasport	\$0.00		
	Others	\$0.00		Alif Emb
Sub Total		\$1.30		Unifill
				Exper Take Fashion
Grand Total			\$6.57	

Table 7: 4.7: Accessories price calculation for ladies hoodie

Accessories price calculation for Men's Hoodie

	yarn	rate		
	30/1	\$	3.90	\$2.93
	16/1	\$	2.80	\$0.70
	accessories details			Apollo Strikers
Labels	main label	\$0.25		MNS Printing
	Size label	\$0.00		Luna Fashion
	care label	\$0.14		Rams Fashion emb/print
	me.id_cuff label	\$0.00		Labonno Screen Print
	Fire label	\$0.00		Knit Concern Printing
	license label	\$0.00		Hams Printing
	Sub Total		\$0.39	
Trims	sewing thread	\$0.40		Al Muslim Printing /Washing /Emb
	Tipping	\$1.00		Babylon emb/Printing
	twill tap	\$0.00		Peacock Design
	Eyeler	\$1.50		Inhouse
	Elastic	\$0.00		Screen Line
	Drawsting	\$0.70		Defoin
	Elastic	\$0.00		Silk Road
	Hanger loop	\$0.00		BB Max
	interlinhg	\$0.00		Color Fashion
	Mash Bow	\$0.00		A-Z Print
Sub Total		\$3.60		Bd Sky Print
Consumer Packaging	sticker	\$0.03		SARJ Printing Ltd
	Barcode Sticker	\$0.15		Comfit Print
	Main Hangtag	\$0.25		Alif Print
	Off Sale Tag	\$0.13		Rahim Textiles Ltd
	Price tag+ IT	\$0.00		Rahim Textiles Ltd
Sub Total		\$0.56		Nur Group
Transport Packaging	Gum tape	\$0.00		Ayman Textiles Ltd
	Poly bag	\$0.35		FKN Textiles Ltd
	carton	\$0.50		DBL Group
	Trasport	\$0.00		
	Others	\$0.00		Alif Emb
Sub Total		\$0.85		Unifill
Grand Total		\$5.40		Exper Take Fashion

Table 8: 4.8: Accessories price calculation for ladies hoodie

In ladies hoodie main label cost is high than men's hoodie. In trims sewing thread and tripping cost high in ladies hoodie. In consumer packing Barcode sticker cost is high in ladies hoodie. In transport Packaging gum tape, poly bag & cartoon cost is high in ladies hoodie. Above all reason in Accessories price is more in ladies hoodie than men's hoodie.

In total cost Men's hoodie per pieces is \$7.25 & ladies hoodie is \$7.05 and this variation of cost is mainly for fabric consumption.

4.2. Comparison between Men's Sweat Shirt & Men's T-shirt:

Fabric consumption for Men's Sweat Shirt

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73	22	54	300 g	1.1	5.06	5.70	5.70
0	0	0				0.00	0.00
						1.72	1.72
						7.42	

Table 9: 4.9: Fabric consumption for Men's Sweat Shirt Fabric consumption for Men's T-Shirt

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
73	22	54	180 g	1.1	3.04	3.70	3.70
0	0	0				0.12	0.12
						0.04	0.04
						3.86	

Table 10: 4.10: Fabric consumption for Men's T-Shirt

Here we see that fabric GSM is variation in Men's T-shirt & Men's sweat shirt. That's why the yarn count is also variation. And in Men's sweat shirt CAD efficiency is more because Men's sweat shirt is full sleeve so fabric required more. And men's t-shirt is half sleeve that's CAD efficiency is less.

Fabric price calculation for Men's Sweat Shirt

Fabric Price Calculation								
	yarn	knit	dye	net cost	wastage (12%)	Brush	Price	Price for cal
TOP	\$3.61	0.60	1.00	5.21	5.92	0.25	6.17	6.17 Kg/dz
CULF	\$3.60	0.40	0.50	4.50	5.00	0.00	5.00	5.00 Kg/dz

Table 11: 4.11: Fabric price calculation for Men's Sweat Shirt

Fabric price calculation for Men's T-Shirt

Fabric Price Calculation								
	yarn	knit	Wash	net cost	wastage (8%)	Brush	Price	Price for cal
TOP	\$3.60	0.20	1.00	4.80	5.22	0.00	5.22	5.22 Kg/dz
CULF	\$4.00	0.50	0.50	5.00	5.56	0.00	5.56	5.56 Kg/dz

Table 12: 4.12: Fabric price calculation for Men's T-Shirt

Here Men's sweat shirt yarn cost is more because in Men's sweat shirt there are 56% recycled cotton & 44% recycled polyester & in Men's t-shirt there are 60% recycled cotton & 40% recycled polyester. In men's sweat shirt polyester yarn required more for that yarn cost is more in men's sweat shirt. In men's sweat shirt dye process is doing but in men's t-shirt wash process is doing & dye cost is more than the wash that's why men's sweat shirt cost is more. And in men's sweat shirt wastage % is more than men's t-shirt that's why cost also high in men's sweat shirt. And in Men's sweat shirt brush cost also add. That why overall cost in men's sweat shirt is more than men's t-shirt. But in culf men's t-shirt cost is more than men's sweat shirt.

Garment price calculation for Men's Sweat Shirt

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	5.70	\$6.17	\$35.19
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
BTM CUFF RIB	0.00	\$5.00	\$0.00
Hood S/J	1.72	\$5.00	\$8.60
collar	0.00	\$0.00	\$0.00
TTL	7.42kg/dz	\$5.90	\$43.79
Accessories			\$2.17
Print (AOP)			\$0.00
Chest Print/emb			\$7.50
Label Print			\$0.00
			\$0.00
CM			\$6.00
Fob			\$59.46
Test Cost			\$0.00
G Price/Dz			\$59.46
Freight			\$0.00
Commercial cost			\$1.49
Profit			\$0.00
Comission			\$0.00
CNF			\$0.59

Table 13: 4.13: Garment price calculation for Men's Sweat Shirt Garment price calculation for Men's T-Shirt

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	3.70	\$5.22	\$19.30
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Rib	0.12	\$5.56	\$0.67
N.Tape	0.04	\$5.22	\$0.21
collar	0.00	\$0.00	\$0.00
TTL	3.86kg/dz	\$5.23	\$20.18
Accessories			\$2.05
Print (AOP)			\$0.00
Chest Print/emb			\$7.00
Label Print			\$0.00
			\$0.00
CM			\$4.00
Fob			\$33.23
Test Cost			\$0.00
G Price/Dz			\$33.23
Freight			\$0.00
Commercial cost			\$0.66
Profit			\$0.00
Comission			\$0.00
CNF			\$0.33

Table 14: 4.14: Garment price calculation for Men's T-Shirt

Here fabric consumption is more in men's sweat shirt for that cost is more and there also add BTM cuff rib & hood S/J for that's why fabric required more and cost is more. But in men's tshirt fabric

consumption required less than men's sweat shirt that's why price is low than men's sweat shirt. Here chest print cost is same. But in Men's sweat shirt CM cost high than Men's tshirt because SMV. And commercial cost is more in Men's sweat shirt. So overall cost is more in Men's sweat shirt.

Accessories price calculation for Men's Sweat Shirt

		yarn	rate		
		30/1	\$ 3.90	\$2.93	75%
		16/1	\$ 2.80	\$0.69	25%
		accessories details		Apollo Strikers	
Labels	main label	\$0.25		MNS Printing	
	Size label	\$0.00		Luna Fashion	
	care label	\$0.14		Rams Fashion emb/print	
	me.id,cuff label	\$0.00		Labonno Screen Print	
	Fire label	\$0.00		Knit Concern Printing	
	license label	\$0.00		Hams Printing	
	Sub Total		\$0.39		
Trims	sewing thread	\$0.40		Al Muslim Printing /Washing /Emb	
	filament	\$0.00		Babylon emb/Printing	
	twill tap	\$0.00		Peacock Design	
	Eyeler	\$0.00		Inhouse	
	heatseal	\$0.00		Screen Line	
	Drawsting	\$0.00		Defoin	
	Elastic	\$0.00		Silk Road	
	Hanger loop	\$0.00		BB Max	
	interlinhg	\$0.00		Color Fashion	
	Mash Bow	\$0.00		A-Z Print	
Sub Total		\$0.40	Bd Sky Print		
Consumer Packaging	sticker	\$0.03		SARJ Printing Ltd	
	Barcode Sticker	\$0.15		Comfit Print	
	Main Hangtag	\$0.27		Alif Print	
	Off Sale Tag	\$0.13		Rahim Textiles Ltd	
	Price tag+ IT	\$0.00		Rahim Textiles Ltd	
Sub Total		\$0.58	Nur Group		
Transport Packaging	Gum tape	\$0.10		Ayman Textiles Ltd	
	Poly bag	\$0.30		FKN Textiles Ltd	
	carton	\$0.30		DBL Group	
	Trasport	\$0.00			
	Others	\$0.00		Alif Emb	
Sub Total		\$0.70	Unifill		
Grand Total			\$2.07	Exper Take Fashion	

Table 15: 4.15: Accessories price calculation for Men's Sweat Shirt

Accessories price calculation for Men's T-Shirt

	yarn	rate	
	24/1	\$3.60	
	accessories details		
			Apollo Strikers
Labels	main label	\$0.25	MNS Printing
	Size label	\$0.00	Luna Fashion
	care label	\$0.14	Rams Fashion emb/print
	me.id,cuff label	\$0.00	Labonno Screen Print
	Fire label	\$0.00	Knit Concern Printing
	license label	\$0.00	Hams Printing
	Sub Total		\$0.39
Trims	sewing thread	\$0.40	Al Muslim Printing /Washing /Emb
	filament	\$0.00	Babylon emb/Printing
	twill tap	\$0.00	Peacock Design
	Eyelet	\$0.00	Inhouse
	heatseal	\$0.00	Screen Line
	Drawsting	\$0.00	Defoin
	Elastic	\$0.00	Silk Road
	Hanger loop	\$0.00	BB Max
	interlinhg	\$0.00	Color Fashion
	Mash Bow	\$0.00	A-Z Print
	Sub Total		\$0.40
Consumer Packaging	sticker	\$0.03	SARJ Printing Ltd
	Barcode Sticker	\$0.15	Comfit Print
	Main Hangtag	\$0.25	Alif Print
	Off Sale Tag	\$0.13	Rahim Textiles Ltd
	Price tag+ IT	\$0.00	Rahim Textiles Ltd
	Sub Total		\$0.56
Transport Packaging	Gum tape	\$0.00	Ayman Textiles Ltd
	Poly bag	\$0.25	FKN Textiles Ltd
	carton	\$0.35	DBL Group
	Trasport	\$0.00	
	Others	\$0.00	Alif Emb
Sub Total		\$0.60	Unifill
			Exper Take Fashion
Grand Total		\$1.95	

Table 16: 4.16: Accessories price calculation for Men's T-Shirt

Here consumer packaging & transport packaging cost is more in men's sweat shirt than men's tshirt.

Men's sweat shirt per pcs cost is \$5.13 & men's t-shirt per pcs cost is \$ 2.85 and the main reason of cost variation is fabric GSM & fabric consumption.

4.3. Comparison between Men's T-Shirt & Half sleeve:

Fabric consumption for Full Sleeve

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
72	62	58	200 g	1.15	4.93	4.93	3.52
0	0	0			0.00	0.25	0.25
						0.00	0.00
						5.18	

Table 17: 4.17: Fabric consumption for Full Sleeve Fabric consumption for Half Sleeve

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
72	62	58	200 g	1.15	4.93	4.93	3.00
0	0	0			0.00	0.10	0.10
						0.00	0.00
						5.03	

Table 18: 4.18: Fabric consumption for Half Sleeve

Here we see that fabric CAD efficiency variation in Full sleeve & half sleeve. Now a days by using CAD make marker & by marker efficiency fabric consumption vary. More marker efficiency causes for less wastage & less fabric requirement. For Full sleeve better marker efficiency found & for that required less fabric. For Half sleeve required more fabric.

Fabric price calculation for Full Sleeve

Fabric Price Calculation								
	yarn	knit	dye	Peach/brush	Net Cost	Wastage(15%)	Price	Price for cal
TOP	\$3.58	0.40	2.00	0.00	5.98	0.15	7.04	7.04 Kg/dz
	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 Kg/dz

Table 19: 4.19: Fabric price calculation for Full Sleeve

Fabric Price Calculation								
	yarn	knit	dye	Peach/brush	Net Cost	Wastage(15%)	Price	Price for cal
TOP	\$3.58	0.40	2.00	0.00	5.98	0.15	7.04	7.04 Kg/dz
	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 Kg/dz

Table 20: 4.20: Fabric price calculation for Half Sleeve

Fabric price calculation for Half Sleeve

Here yarn of Full sleeve & half sleeve is same & GSM is same that's why the price the cost is same.

Garment price calculation for Full Sleeve

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	4.93	\$7.04	\$34.69
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Binding	0.25	\$7.04	\$1.76
Nk Tap	0.00	\$7.04	\$0.00
Collar	0.00	\$0.00	\$0.00
TTL	5.18kg/dz	\$7.04	\$36.45
Accessories			\$5.88
Print (AOP)			\$0.00
Chest Print/emb			\$5.00
Label Print			\$0.00
			\$0.00
CM			\$8.00
Fob			\$55.33
Test Cost			\$0.00
G Price/Dz			\$55.33
Freight			\$0.50
Commercial cost			\$1.66
Profit			\$0.00
Comission			\$0.00
CNF			\$0.00

Table 21: 4.21: Garment price calculation for Full Sleeve

Garment price calculation for Half Sleeve

Garment price calculation

COLOURED	Consumption	Price	TOTAL
Fabric-top	4.93	\$7.04	\$34.69
Fabric-btm+slv	0.00	\$0.00	\$0.00
Back Moon	0.00	\$0.00	\$0.00
Neck Binding	0.10	\$7.04	\$0.70
Nk Tap	0.00	\$7.04	\$0.00
Collar	0.00	\$0.00	\$0.00
TTL	5.03kg/dz	\$7.04	\$35.39
Accessories			\$4.10
Print (AOP)			\$0.00
Chest Print/emb			\$3.00
Label Print			\$0.00
			\$0.00
CM			\$4.00
Fob			\$46.49
Test Cost			\$0.00
G Price/Dz			\$46.49
Freight			\$0.50
Commercial cost			\$1.39
Profit			\$0.00
Comission			\$0.00
CNF			\$0.00

Table 22: 4.22: Garment price calculation for Half Sleeve

Here fabric consumption is same for Full sleeve and half sleeve. But in neck binding for full sleeve fabric required more that's why full sleeve cost is more than half sleeve. Here chest print cost is more in full sleeve & CM cost also more because of SMV. And also commercial cost is more in full sleeve. So overall cost is high in full sleeve than half sleeve.

Accessories price calculation for Full Sleeve

	yarn	rate	
	C/B 30/1	\$3.35	95%
	Spandex	\$8.00	5%
accessories details			Apollo Strikers
Labels	main label	\$0.00	MNS Printing
	Size label	\$0.00	Luna Fashion
	care label	\$0.00	Rams Fashion emb/print
	me id cuff label	\$0.00	Labonno Screen Print
	Fire label	\$0.00	Knit Concern Printing
	license label	\$0.00	Hams Printing
	Sub Total		\$2.68
Trims	sewing thread	\$0.00	Al Muslim Printing /Washing /Emb
	filament	\$0.00	Babylon emb/Printing
	twill tap	\$0.00	Peacock Design
	Eyeler	\$0.00	Inhouse
	heatseal	\$0.00	Screen Line
	Drawsting	\$0.00	Defain
	Elastic	\$0.00	Sik Road
	Hanger loop	\$0.00	BB Max
	interlinhg	\$0.00	Color Fashion
	Mash Bow	\$0.00	A-Z Print
	Sub Total		\$1.00
Consumer Packaging	Plastic clip	\$0.00	SARJ Printing Ltd
	Tag/Lock pin	\$0.00	Comfit Print
	Main Hangtag	\$0.00	Alif Print
	Org. Hangtag	\$0.00	Rahim Textiles Ltd
	Price tag+ IT	\$0.00	Rahim Textiles Ltd
Sub Total		\$1.00	Nur Group
Transport Packaging	Gum tape	\$0.00	Ayman Textiles Ltd
	Poly bag	\$0.00	FKN Textiles Ltd
	carton	\$0.00	DBL Group
	Trasport	\$0.00	
	Others	\$0.00	Alif Emb
Sub Total		\$1.20	Unifill
Grand Total			\$5.88
			Exper Take Fashion

Table 23: 4.23: Accessories price calculation for Full Sleeve

Accessories price calculation for Half Sleeve

	yarn	rate	
	C/B 30/1	\$3.35	95%
	Spandex	\$8.00	5%
	accessories details		Apollo Strikers
Labels	main label	\$0.32	MNS Printing
	Size label	\$0.15	Luna Fashion
	care label	\$0.10	Rams Fashion emb/print
	Oekotex label	\$0.08	Labonno Screen Print
	print	\$2.00	Knit Concern Printing
			Hams Printing
		Sub Total	\$2.65
Trims	sewing thread	\$0.42	Al Muslim Printing /Washing /Emb
	filament	\$0.00	Babylon emb/Printing
	twill tap	\$0.00	Peacock Design
	Eyeler	\$0.00	Inhouse
	heatseal	\$0.00	Screen Line
	Drawsting	\$0.00	Defoin
	Elastic	\$0.00	Silk Road
	Hanger loop	\$0.00	BB Max
	interlinhg	\$0.00	Color Fashion
	Mash Bow	\$0.00	A-Z Print
	Sub Total	\$0.42	Bd Sky Print
Consumer Packaging	Tissue Paper	\$0.15	SARJ Printing Ltd
	Tag/Lock pin	\$0.00	Comfit Print
	Main Hangtag	\$0.00	Alif Print
	Org. Hangtag	\$0.00	Rahim Textiles Ltd
	Price tag+ IT	\$0.00	Rahim Textiles Ltd
	Sub Total	\$0.15	Nur Group
Transport Packaging	Gum tape	\$0.00	Ayman Textiles Ltd
	Poly bag	\$0.40	FKN Textiles Ltd
	carton	\$0.40	DBL Group
	Trasport	\$0.00	
	Others	\$0.00	Alif Emb
	Sub Total	\$1.00	Unifill
Grand Total		\$4.10	Exper Take Fashion

Table 24: 4.24: Accessories price calculation for Half Sleeve

In full sleeve the Labels, Trims, Consumer packaging & Transport packaging cost is more than half sleeve.

In full sleeve fabric per pcs cost is \$4.79 & half sleeve per pcs cost is \$4.03 & the main reason of cost variation is CAD efficiency & CM cost for SMV.

4.4. Comparison between Half Zipper & full Zipper from New Wave buyer:

Fabric consumption for Half Zipper

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
72	67	54	300 g	1.1	6.84	6.84	6.18
						1.28	1.28
						0.29	0.29
						8.41	7.75

Table 25: 4.25: Fabric consumption for Half Zipper Fabric consumption for Full Zipper

Consumption							
Length	Sleeve	1/2 Chest	GSM	Wastage	KG's/Doz	KG's for cal	CAD
75	69	59	300 g	1.1	7.68	7.68	8.14
						1.17	1.17
						0.57	0.57
						9.42	9.88

Table 26: 4.26: Fabric consumption for Full Zipper

Here fabric length, sleeve is variation in full zipper and half zipper. That's mean the size variation in this Garments. IN full zipper CAD efficiency is more that's why fabric required is more but in half zipper the CAD efficiency is low for that fabric required less. And also because of size variation fabric required more in full zipper.

Fabric price calculation for Half Zipper

Fabric Price Calculation								
	Yarn	Knit	Dyeing	Net Cost	Peach/Brush	wastage(15%)	Price	Price for cal
	\$2.80	0.30	2.00	5.10	0.25	0.20	6.15	6.15 Kg/dz
							Average	6.15 Kg/dz

Table 27: 4.27: Fabric price calculation for Half Zipper

Fabric price calculation for Full Zipper

Fabric Price Calculation								
	Yarn	Knit	Dyeing	Net Cost	Peach/Brush	wastage(15%)	Price	Price for cal
	\$2.80	0.30	2.00	5.10	0.25	0.20	6.15	6.15 Kg/dz
							Average	6.15 Kg/dz

Table 28: 4.28: Fabric price calculation for Full Zipper

Here the same type of yarn is used in this Garments that's why yarn cost is same & the dye process also same & knit cost also same that's why price of fabric is same.

Garment price calculation for Half Zipper

Garment price calculation

COLOURED	Consumption	Price	TOTAL
BODY	6.18	\$6.15	\$38.01
RIB	1.28	6.15	\$7.87
Mesh	0.29	\$6.15	\$1.78
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
Collar cuff	0.00	\$0.00	\$0.00
TTL	7.75kg/dz	\$0.00	\$47.66
Accessories		\$0.00	\$7.66
		\$0.00	\$0.00
Chest Print		\$0.00	\$0.00
Label Print		\$0.00	\$0.00
		\$0.00	\$0.00
CM		\$0.00	\$25.00
Fob		\$0.00	\$80.32
Tes/ FI Cost		\$0.00	\$0.00
G Price/Dz			\$80.32
Freight		\$0.00	\$0.00
Commercial cost		\$0.00	\$2.81
Profit		\$0.00	\$0.00
Comission		\$0.00	\$4.02
At Sight Cost		\$0.00	\$0.00

Table 29: 4.29: Garment price calculation for Half Zipper

Garment price calculation for Full Zipper

Garment price calculation

COLOURED	Consumption	Price	TOTAL
BODY	8.14	\$6.15	\$50.06
RIB	1.17	6.15	\$7.20
Mesh	0.57	\$6.15	\$3.51
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
	0.00	0.00	\$0.00
Collar cuff	0.00	\$0.00	\$0.00
TTL	9.88kg/dz	\$0.00	\$60.76
Accessories		\$0.00	\$10.79
		\$0.00	\$0.00
Chest Print		\$0.00	\$0.00
Label Print		\$0.00	\$0.00
		\$0.00	\$0.00
CM		\$0.00	\$24.00
Fob		\$0.00	\$95.55
Tes/ FI Cost		\$0.00	\$0.00
G Price/Dz			\$95.55
Freight		\$0.00	\$0.00
Commercial cost		\$0.00	\$3.34
Profit		\$0.00	\$0.00
Comission		\$0.00	\$4.78
At Sight Cost		\$0.00	\$0.00

Table 30: 4.30: Garment price calculation for Full Zipper

Here fabric consumption of full zipper required more. There are three type of fabric required like for body fabric cotton fabric, Rib & Mesh fabric required in this Garments. But in full zipper fabric consumption is more that's why price cost is more than half zipper. And in Full zipper accessories cost is more than half zipper. But the CM cost is high in half zipper Because of SMV. Also commercial cost & commission is high in full zipper. So that overall Garments cost is high in full zipper.

Accessories price calculation for Half Zipper

	yarn	rate	
	CVC 32/1 (80/20)	\$2.80	100%
	WEPAunit		
	accessories details		Apollo Strikers
Labels	order label	\$0.10	MNS Printing
	Aukotex	\$0.12	Luna Fashion
	care label	\$0.40	Rams Fashion emb/print
	side tab label	\$0.00	Labonno Screen Print
	Fire label	\$0.00	Knit Concern Printing
	license label	\$0.00	Hams Printing
	Sub Total	\$0.62	
Trims	sewing thread	\$0.80	Al Muslim Printing /Washing
	filament	\$0.00	Babylon emb/Printing
	twill tap	\$0.75	Peacock Design
	Eyeler	\$0.00	Inhouse
	heatseal	\$0.00	Screen Line
	Drawsting	\$0.00	Defoin
	Zipper at side pkt	\$1.20	Silk Road
	Zipper	\$2.50	
	interlinhg	\$0.10	Color Fashion
	Barcode sticker	\$0.12	A-Z Print
	Sub Total	\$5.47	Bd Sky Print
Consumer Packaging	Plastic clip	\$0.00	SARJ Printing Ltd
	Tag/Lock pin	\$0.01	Comfit Print
	Main Hangtag	\$0.20	Alif Print
	Org. Hangtag	\$0.00	Rahim Textiles Ltd
	Price tag+ IT	\$0.00	Rahim Textiles Ltd
	Sub Total	\$0.21	Nur Group
Transport Packaging	Gum tape	\$0.0400	Ayman Textiles Ltd
	Poly bag	\$0.42	FKN Textiles Ltd
	carton	\$0.90	DBL Group
	Trasport	\$0.00	
	Others	\$0.00	Alif Emb
	Sub Total	\$1.36	Unifill
			Exper Take Fashion
Grand Total		\$7.66	

Table 31: 4.31: Accessories price calculation for Half Zipper

Accessories price calculation for Full Zipper

	yarn		rate	100%
	CVC 32/1 (80/20)		\$2.80	
				WEPAunit
accessories details				Apollo Strikers
Labels	order label	\$0.00		MNS Printing
	Aukotex	\$0.00		Luna Fashion
	care label	\$0.35		Rams Fashion emb/print
	side tab label	\$0.15		Labonno Screen Print
	Fire label	\$0.00		Knit Concern Printing
	license label	\$0.00		Hams Printing
	Sub Total	\$0.50		
Trims	sewing thread	\$0.80		Al Muslim Printing /Washin
	filament	\$0.00		Babylon emb/Printing
	twill tap	\$0.50		Peacock Design
	Eyeler	\$0.00		Inhouse
	heatseal	\$0.00		Screen Line
	Drawsting	\$1.20		Defoin
	Zipper at side slit	\$2.00		Silk Road
	Zipper	\$4.00		
	interlinhg	\$0.10		Color Fashion
	Barcode sticker	\$0.12		A-Z Print
	Sub Total	\$8.72		Bd Sky Print
Consumer Packaging	Plastic clip	\$0.00		SARJ Printing Ltd
	Tag/Lock pin	\$0.01		Comfit Print
	Main Hangtag	\$0.20		Alif Print
	Org. Hangtag	\$0.00		Rahim Textiles Ltd
	Price tag+ IT	\$0.00		Rahim Textiles Ltd
	Sub Total	\$0.21		Nur Group
Transport Packaging	Gum tape	\$0.0400		Ayman Textiles Ltd
	Poly bag	\$0.42		FKN Textiles Ltd
	carton	\$0.90		DBL Group
	Trasport	\$0.00		
	Others	\$0.00		Alif Emb
	Sub Total	\$1.36		Unifill
				Exper Take Fashion
Grand Total		\$10.79		

Table 32: 4.32: Accessories price calculation for Full Zipper

Here half zipper label cost is more than the full zipper because of in half zipper buyer required more label add in Garments. But in trims full zipper cost is more than half zipper because in full zipper garments zipper used full in body but in half zipper garments zipper is used in half of body that's why cost is variation. The consumer cost and transport cost is same in both Garments. Overall coat is high in full zipper than half zipper.

The full zipper cost per pcs is \$8.64 & half zipper cost per pcs is \$7.26 & the main reason of cost variation is fabric consumption & CAD efficiency & trims (zipper).

CHAPTER 5: CONCLUSION

Costing is now most important & necessary part for merchandising department. For this it is possible to fixed price, profit etc. Cost for all sections, all process, negotiation with buyer & fixed the price for a garment done here.

Finally this thesis (Project) concluded as-

- Between MEN'S & LADIES HOODIE, men's hoodie cost is more because of fabric consumption & accessories cost more.
- In MEN'S SWEAT SHIRT & T-SHIRT, men's sweat shirt cost is high for its high fabric GSM & fabric consumption.
- For a FULL SLEEVE & HALF SLEEVE garments, full sleeve garments price more because of cost of making, more SMV & more fabric required.
- Between FULL ZIPPER & HALF ZIPPER GARMENTS, full zipper price is more for its more SMV, trims, its operation process.

Finally for costing its need to be aware about any type of unexpected losing or problems because raw material price up-down in every moment, deals with buyer target price carefully, need to be more efficient on every step of process.

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