



Daffodil
International
University

Faculty of Engineering
Department of Textile Engineering

Thesis Topic On
Analysis of Consumption and Costing of T-shirt

Course Title: Project (Thesis) **Course Code:** TE-432

Submitted By:

Ishtiaq Mahamud Rifat ID: 183-23-5461

Md Saikat Hossain ID: 181-23-462

Md. Mahabubur Rahman Khan ID:181-23-467

Sabikun Nahar ID :181-23-405

Supervised To:

Md. Mominur Rahman

Assistant Professor

Department of Textile Engineering
Daffodil International University

This Report Submitted in partial satisfaction of the necessities for the level of
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Advance in Apparel Manufacturing Technology

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LETTER OF APPROVAL

January, 2021

To

The Head,

Department of Textile Engineering (DIU)

Subject: Approval of Thesis Report of B.Sc. in Textile Engineering Program.

Dear Sir,

I am just writing to let you know that this project report titled as “Analysis of Consumption and Costing of T-shirt” Has been prepared by the student bearing **ID’s** 183-23-5461, 181-23-462, 181-23-467 & 181-23-405 are 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 student were directly involved in their project activities and the report become vital to spark of many valuable information for the readers.

Thusly it will profoundly be valued on the off chance that you mercifully acknowledge this task report and think about it for definite assessment.

Yours Sincerely



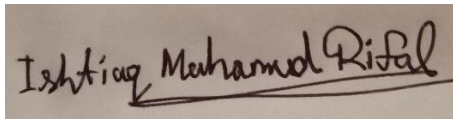
Md. Mominur Rahman
Assistant Professor

Department of Textile Engineering

Daffodil International University

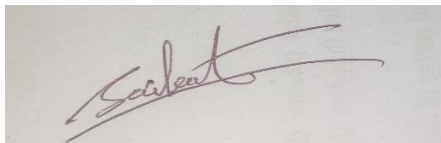
DECLARATION

We attest that this report is totally our own work, except where we have given fully documented references to the work of others and that the materials Contained in this report have not previously been submitted for assessment in any formal course of study. If we do anything, which is going to breach the first Declaration, the examiner/supervisor has the right to cancel my report at any Point of time.



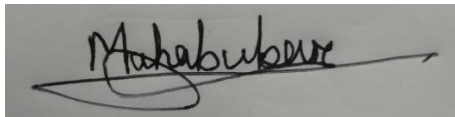
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ID: 183-23-5461



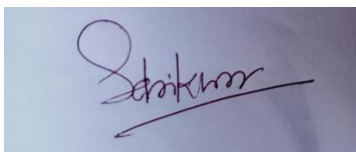
.....
Name: Md Saikat Hossain

ID: 181-23-462



.....
Name: Md. Mahabubur Rahman Khan

ID: 181-23-467



.....
Name: Sabikun Nahar

ID: 181-23-405

ACKNOWLEDGEMENT

By the infinite mercy of Allah we have been able to complete our project report “**of Analysis of Consumption and Costing of T-shirt**” successfully.

By then we should acknowledge the open way to offer us because of our great Teacher **Md. Mominur Rahman**, Assistant Professor, Department of Textile Engineering, Daffodil International University for giving us rules and proposition to complete this Project. His shrewd appeal help rational course and tries have made it possible to execute the undertaking dependably. We are likewise want to express our true tip to **Ariful Islam**, G.M admin & compliance section, Nipa Fashionwear, Nipa Group. For his permission, able to go in all section. Also we would like to thanks our respected sir **Charmian Afroj Leo** Merchandiser Manager" Nipa Fashionwear, Nipa Group. For his guidance help us to collect data from all department. He is such a beautiful person. Our grateful thanks moreover go to Assistant Professor **Md. Mominur Rahman**, Associate (Head In Charge), Department of Textile Engineering, for his assistance and reliable bearing all through our long experience in daffodil international university and the mechanical getting ready.

We have appreciation towards the Chairman, overseeing executives, General Manager, Production supervisor, Administration chief who gave us scope for doing mechanical connection in the industrial facility just as for offering extension to work in their separate segment. Finally however not the least, we are wanted to recognize our folks for their endorsement, support and love and every one of our companions for their assistance and backing to finish the report.

DEDICATION

From the beginning we have to give this cutting edge report to all-ground-breaking Allah for enabling me this opportunity to substantiate myself. Without god-like's help nothing would be possible. By then we have to dedicate our report to our people. We venerate them beyond a shadow of a doubt, for completing our assessment they accept an irreplaceable activity to wrap up. It's an uncommon enjoyment for us. Without their help it is extremely abnormal for us to complete this association so we're grateful to them. Our people were helpful to set up this association. Besides, We similarly need to submit this report to our reasonable instructor and educational chairman, Md. Mominur Rahman, Assistant Professor, Department of Textile engineering, Daffodil International University give us a very help and rule to arrange this association. We submit this report to our revered watchmen.

Committed to the pieces of attire worker, who works morning to night, contribute showing the wheel of country economy to persevering work. Much gratitude to you such a lot of, proceed, we are with you.

ABSTRACT

This project report looks at the Analysis of Consumption and Costing of T-shirt which are the critical aspects of the clothing industry. As per being textile engineer we completed this project named analysis of consumption and costing of t-shirt for the final educational evidence as well as to achieve for career. In this project the data that are included are collected by us by the help of factory management admin which are about the consumption and costing of various t-shirts. as per regulation we had to hide the name of the industry. By done this project we have analysed about different buyers demanded products costing and consumption. Also known about different styles various operations costing and consumption. For all of our calculations, we collected 12 different T-shirts, identified their different parts, and calculated consumption, as well as costing for the T-Shirt. The study provided a clear understanding of fabric consumption, thread consumption, CM calculation, required poly, and cartoons calculation.

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INTRODUCTION

1.1 Introduction

Consumption and costing are integrated parts to each other of a garment. To get clear idea both on consumption and costing is really a superb mixture in one executive. In fact, it's a core responsibility for a merchandiser to know how to calculate consumption of a garment as well as how to do costing of a knitwear product. Apart from Marketing Team, everybody especially the Merchandiser, Garment Owner, Director, COO/CEO, Accounts and Finance Team should know the fabric consumption and garment costing to run his/her business with right flow. The dept of MIS/Supply Chain/IE can do the costing practice to boost-up their career as well.

1.2 Objectives of the Study

We learned from this project that the analysis of consumption and costs of knitted garment trims and accessories occurs regularly. To find out more about adequate quality and organization.

- To Ascertainment of Cost ADVERTISEMENTS
- To Control of Cost
- To Reduction in Cost
- To Determination of Selling Price
- To Matching Cost with Revenue
- To perform a costing and consumption analysis on a T-shirt system.
- To Providing Basis for Operating Policy
- To achieve sustainable consumption
- To promote responsible consumption and production
- To know the concept of sustainable consumption

1.3 Importance and Scope of the Study

- To understand how to create a step-by-step plan for consumption and costing
- To categorize the various types of insufficiencies in terms of consumption and costing
- To successfully process each hour's flaws in a costing.
- To be aware of each step in the manufacturing costs.
- To the measurement of consumption and costing in the development of factory profit.

Chapter-02
LITERATURE
REVIEW

2.1 About Consumption & Costing

Nowadays, the apparel industry is one of the most important and controversial industries in the world. The majority of emerging countries are involved in the apparel industry. Consumption and costing in the apparel industry are critical issues to keep in mind. The concepts Garments Consumption and Costing should be understood.

2.1.1 Consumption

Consumption in the apparel industry refers to the quantity of raw materials used to determine the price of a garment. Consumption is the process of calculating how much fabric, sewing thread, zipper, button, and other accessories are needed to make a garment up to the point of exporting.

2.1.2 Costing

Costing: Costing is the mathematical calculation of a product's profit and loss. The RMG industry is one where a lot of guys have to put in a lot of effort to succeed. A specific objective. It's a fast-paced race where every second counts. An RMG merchandiser must cost a garment as part of their job, especially in the soft line. It has a big impact on your overall chances of getting orders and making money. In the garment sector, product costing is critical for determining profit and loss. It is not just required in the apparel sector, but also in other industries, to precisely determine product costs. Otherwise, such company will not last long. Finding appropriate product price is undoubtedly one of the most difficult chores someone can undertake. When analyzing and planning overall business strategy, there are two key dangers to be wary of: underpricing and overpricing. Both causes and effects are detrimental to any organization. It's a common practice for everyone to make money by selling a product.

2.2 Cost to Consider

2.2.1 Direct Cost

Direct cost refers to a price that is directly tied to a company's production. Materials, labor, and expenses associated with the creation of a product are referred to as direct costs.

2.2.2 Indirect Cost

This pricing approach is known as indirect cost, and it refers to prices that are not directly tied to output. Rent, fuel, power, telephone, and maintenance costs are examples of indirect costs.

2.2.3 Profit

12-20%, depending on the order and size. It is dependent on the quantity of each type of style ordered by the consumer.

2.2.4 Factors that are Affecting Consumption & Costing

- Production Planning
- Marker making fault
- Low quality dye
- Terming, accessories
- Inefficient worker,
- Details of printing
- Fabric structure

- Yarn count & yarn cost,
- Quantity of garments,
- Size ratio,
- color ratio
- AQL level
- Hidden cost
- Production
- Design of garments

2.2.5 Point that should be considered before Costing

- **Fabrication:** Before receiving an order from a buyer, we must learn about fabrication. After receiving the order, the merchandiser shall confirm the strong source of fabric given and then ensure the following fabric source.
- **Fabric color:** Try to figure out how many colors you'll need for your order, as well as the color-to-quantity ratio.
- **Quantity:** Prior to production, the merchandiser must examine the quantity of cost.
- **Size Specification:** A sample was given to the buyer. Before bulk production, the merchandiser double-checks the size of the garments on the PO sheet.
- **Shipment date:** Discussing the delivery shipment date with the buyer and internal management.
- **Test:** To figure out how many, it's necessary to conduct a cost-benefit analysis of the clothing.
- **Inspection:** Obtain information from the buyer about who inspected the product; if the product was inspected by a third party, ensure who will pay.

Cost exploration system for Garments:

Consumption of Fabric

At one time the sample is selected and a pattern is displayed then the amount of fabric needed per unit is calculated. The costs of fabric build 60 to 70 percent of the total garments making cost. The expanse for spinning system is determine in gram square meter (GMS), woven garments is determine in yards and the knitted garments is determine kilograms. Basically there are two popular way used for calculating the costing of garments such as marker planning system and mathematical system. Now we calculate the consumption by using software such as computer aided manufacturing (CAM) or computer aided design (CAD) and the manually costing analysis system is marker planning.

Weaving / Knitting Cost

For the knitted garments, the GSM (Gram Square Meter) of the fabric plays a essential figure in consumption. The types of machines, fabrics and blends and aspects used for the knit fabric of the garments get into the price of making. Same for woven apparels, the EPI (Ends Par Inch) are taken into account.

Diagram process for garment cost analysis system

The garment consumption system analysis of process construct of four level processes. Such as

- Master Data
 - Woven Fabric
 - Knit Fabric
 - Trims and Accessories
 - Colour
 - Employee cost

- Style Data
 - Trims
 - Fabric
 - Colour

- Size






- Garments Costing
 - Regular production information Update
 - Calculation actual cost

Fabric Master

Industry can use this product for knit and woven products and summation of both. Firstly the master information's are captured in the system like fabric (knitted/woven), Accessories and Trims, used colours and style information.

Woven fabric master

Master collect the information related woven fabric like fabric name, fabric code, count, construction, dyeing, printing, finishing and width of the fabric rate. There is an arrangement to store the fabric swatch in the form.

<input type="checkbox"/>	Fabric Code	Name	Fabric Type	Count	Construction	Dyeing Type	Printing Type	Finishing Type	Width(in inches)	Rate	Updated Date	Status	
<input type="checkbox"/>	Denim02	Denim	Woven	40s	62X38	Yarn Dye	NA	Denim	48	210.00	02-04-2014	ACTIVE	
<input type="checkbox"/>	Fab001	Shirting	Woven	40s	2X40	Yarn Dye	NA	NA	36	90.00	02-04-2014	ACTIVE	
<input type="checkbox"/>	Fab002	Shirting	Woven	40s	2X40	Yarn Dye	NA	NA	36	85.00	02-04-2014	ACTIVE	
<input type="checkbox"/>	Fab03	Polyester Crepe	Woven	40s	2X40	Yarn Dye	NA	Silk	48	125.00	01-04-2014	ACTIVE	
<input type="checkbox"/>	Den001	Denim001	Woven	30s	62 X 38	Yard Dye	NA	Denim	48	230.00	02-04-2014	ACTIVE	

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Table No:2.2.6a Cost analysis process system diagram- woven fabric master

Knitted Fabric Master:

Master collect the information related cost of knitted fabric like name of fabric, fabric code, GSM, yarn price, width, knitting charge, dyeing cost, lost weight on dyeing fabric, brushing charges and printing cost etc. There is an arrangement to store the fabric swatch in the form.

<input type="checkbox"/>	Fabric Code	GSM	Width	Yarn Price	Knitting Charges	Greige Cost	Dye Cost	Weight Cost	Fleece/Pleach	Print Loss	Yarn Margin	Dye Fab Cost	
<input type="checkbox"/>	SJ001	180	20.00	180.00	12.00	192.00	5.00	3.94	0.00	3.94	10.24	409.76	
<input type="checkbox"/>	DJ001	200	32	160.00	12.00	172.00	12.00	3.68	3.68	3.68	9.75	390.08	

Table No:2.2.6b Cost analysis process system diagram- knitted fabric master

Details Trim List












<input type="checkbox"/>	Trim Code	Trim Name	Make	Trim Type	Updated Date	Status	
<input type="checkbox"/>	BUT004	BUTTON	PLASTIC	BUTTON	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	BUT005	BUTTON	PLASTIC	BUTTON	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	BUT001	BUTTON	PLASTIC	BUTTON	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	BUT003	BUTTON	PLASTIC	BUTTON	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	BT002	BUTTON	JACKS	BUTTON	2/4/2014 12:00:00 AM	STATUS	
<input type="checkbox"/>	ZIP01	ZIPPER	CHAINA	ZIPPER	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	ZIP02	ZIPPER	CHAINA	ZIPPER	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	ZIP03	ZIPPER	CHAINA	ZIPPER	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	ZIP04	ZIPPER	CHAINA	ZIPPER	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	ZIP05	ZIPPER	CHAINA	ZIPPER	4/1/2014 12:00:00 AM	ACTIVE	
<input type="checkbox"/>	T0101	ZIPPERS	YENKE	ZIP	9/9/2014 12:00:00 AM	ACTIVE	

Table No:2.2.6c Cost analysis process system diagram- knitted fabric master

2.2.7 Fabric Wastage%:

A. Fabric Division (Knitting, Dyeing-Finishing) Date: 23.07.16

Sl. No.	Fabric Process Loss & Other Wastage	With Enzyme	Without Enzyme	Yarn Dyeing
1	100% Cotton Combed	12%	8%	
2	100% Cotton Carded	12%	8%	
3	95% Combed Cotton 5% Elastane	13%	8%	
4	90 Cotton X 10% Viscose - Melange or Similar	12%	8%	
5	60% Cotton X 40% Polyester or Similar (CVC) / with Enzyme	6%	6%	
6	65% Poly X 35% Cotton or Similar (PC) / with Enzyme	6%	6%	
7	100% Polyester		2%	
8	100% Viscose		10%	
9	50% Cotton 50% Modal	10%		
10	100% Modal	6%		
11	95% Viscose 5% Elastane	12%		
12	65% Polyester x 35% Viscose or Similar (PV)		6%	
13	65% Viscose x 35% Polyester Similar (VP)		6%	
14	100% Compact Cotton		6%	
15	100% Cotton Yarn Dyed (Y/D) Less than 200 Kgs			13%
16	100% Cotton Yarn Dyed (Y/D) More than 200 Kgs			12%
17	CVC & PC Yarn Dyed (Y/D) Less than 200 Kgs			10%
18	CVC & PC Yarn Dyed (Y/D) More than 200 Kgs			10%
19	With Peach Finished (Carbone Finished)	2% Extra		
20	With Brush	3% Extra		

WOP small qty - 6%
Medium - 4%
Big qty - 4%

B. Cutting Wastage Percentage

Cutting Wastage % (Per Color)	Without Print+Emb	With Print	With Print+Emb	For each
1 Small Qty (200 Kg / Up to 1200 Pcs)/Per Color	8%	9%	10%	+2%
2 Medium Qty (201-400 Kg /1201-2400 Pcs)/Per Color	6%	7%	8%	+2%
3 Big Qty (Above 400 Kg / 2400 Pcs)/Per Color	5%	6%	7%	+1%

Note: Among the Cutting wastage 3% will be Considered as a cutting wastages, where rest of the % will be Considered as extra input.

C. Sewing Input Percentage

Sewing Input Percentage	Without Print + Emb	With Print	With Print + Emb	For each
1 Small Qty (1200 Pcs)/Per Color	1.12%	1.50%	1.56%	5.5%
2 Medium Qty (1201-2400 Pcs)/Per Color	0.83%	1.00%	1.12%	4.0%
3 Big Qty (Above 2400 Pcs)/Per Color	0.67%	0.72%	0.79%	3.0%

D. Accessories & Trimmings Requirement Percentage

Sewing Accessories		Garment order Qty	Requirement Percentage
Main Label, Size Label & Care Label, Sewing Thread, Mobilon Tape, Twill Tape, Ribbon, Elastic, Drawstring, Button, Snap Button, Eyelet, Zipper, Patch, Badge, Lace & Lining and all Others & Alarm tags	Small Qty (1200 Pcs)/ Per Color		3%
	Medium Qty (1201-2400 Pcs)/ Per Color		2%
	Big Qty (Above 2400 Pcs)/ Per Color		2%
Finishing & Packing Accessories:		Garment order Qty	Requirement Percentage
Hang tag, Price tag, Alarm-tag, Photo Inlay, Back board, Carton, Carton sticker, Poly & Poly Sticker and all Others & Hanger	Small Qty (1200 Pcs)/ Per Color		1%
	Medium Qty (1201-2400 Pcs)/ Per Color		
	Big Qty (Above 2400 Pcs)/ Per Color		

N-B- This Approval Note is effective till further Notice

Table No:2.2.7 Fabric Wastage %

Consumption Calculation of Fabrics, Trimmings and Accessories:

Consumption Calculation:

Consumption Calculation is very necessary and complex task for any manufacturing factory. In the garments buying house and apparel industry, this task is done by apparel merchandiser. Now in this thesis, I have given some mathematical formula and example of consumption calculation of garment trimmings, accessories and fabric consumption.

2.2.8 Consumption

T-shirt has different sizes. Example of XL, S, M, L, XL, XXL

If another size (3XL, 4XL, or 5XL) for others costing and buyer gives extra profit. For t-shirt consumption,

Fabric GSM: 160 Take size: L

Take body length (HPS): 74 cm Take sleeve length: 21 cm

Allowance: 10 cm

(2cm cutting + 2cm sewing + 1cm merchandiser = 5 cm × 2 parts body system = 10 cm) Neck rib for 12 pcs 0.200 gm

Additional chest allowance 5% (for tube fabric not allowance) 1 dozen Cutting wastage 5%

We know,

$$\begin{aligned} & (\text{Body length} + \text{Sleeve length} + \text{Allowance}) \times \frac{1}{2} \text{Chest with allowance} \times 2 \text{ parts} \times \text{GSM} \\ & = \dots\dots\dots (\text{kg}) \\ &) \\ & \qquad \qquad \qquad 10,000/1000 \end{aligned}$$

$$\begin{aligned} & (74+21+10) \times 56+5 \times 2 \times 160 \\ & = \dots\dots\dots (\text{kg}) 10,000/1000 \end{aligned}$$

= 0.20496 (kg for 1 pcs)

Now total amount of 100% cotton T-shirt single jersey fabric needed for this order (per dozen) For 1 dozen = $0.20496 \times 12 + 0.200 + 5\%$ (Neck rib + Wastage)
= 2.790 gm or 3.00 kg/dozen

So,

This style have ordered 50,000 Pes (4166 dozen)

$$= 0.20496 \times 4166$$

$$= 853 \text{ kg}$$

Sewing threads consumption calculation:

We should follow some terms before Sewing thread consumption

1. Wastage for knit and woven 15%
2. 50/2 means – 50 Count & 2 ply = 4000m. (just for knit fabric)
3. 3. Woven = (40/2 down = 4000m, 20/2 up = 3000m)

Let say....

Order quantity = 6000 pieces

Thread consumption = 170m/ gram 50/2.

Calculate the total no of cone required for the order?

We know...

Required cone = $\{(\text{cones/Gm} * \text{O/Q}) / \text{quantity of thread}\} + \text{wastage}\%$

$$= \{(170 * 6000) // 4000\} + 15\%$$

$$= 293 \text{ cones}$$

2.2.9 Some Thread Consumption Ratio:

Stitch class	Description	Total thread usage (CMS per cm of seam)	No of needle	Percentage of needle thread	Percentage of lopper/under thread
301	Lock stitch	2.5	1	50	50
101	Chain stitch	4.0	1	100	0
401	2-thread chain stitch	5.5	1	25	75
304	Zigzag lock stitch	7.0	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 over edge 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

Table No:2.2.9 Some Thread Consumption Ratio

2.2.10 Some Accessories Cost:

Accessories Name	Quantity pes	Wastage	Total Quantity pes	Unit Price	Price per dozen	Total Price
Main level	50000	4%	52000	\$ 0.085	\$ 1.02	\$ 4420
Size level	50000	3%	51500	\$ 0.5	\$ 6	\$ 25750
Care level	50000	4%	52000	\$ 0.086	\$ 1.03	\$ 4472
Sewing thread	80×1.0×50000/ 40000	10%	1000 cones	\$ 5.19	\$ 62.28	\$ 5190
Back board	50000	2%	51000	\$ 0.25	\$ 3	\$ 12750
Poly bag	50000	2%	51000	\$ 0.30	\$ 3.6	\$ 1500
Cartoon	50000/20	No	2500	\$ 6.12	\$ 73	\$ 15300
Price Tag	50000/	3%	51500	\$ 0.10	\$ 1.2	\$ 5150
Tag pin	50000/4500	No	11 Box	\$ 1.8	\$ 21.6	\$ 20
Gum tape	2500/8	No	312	\$ 0.70	\$ 8.4	\$ 218

Total Accessories Cost	\$ 181.13	\$ 73270
-------------------------------	------------------	-----------------

Table No:2.2.10 Some Accessories Cost

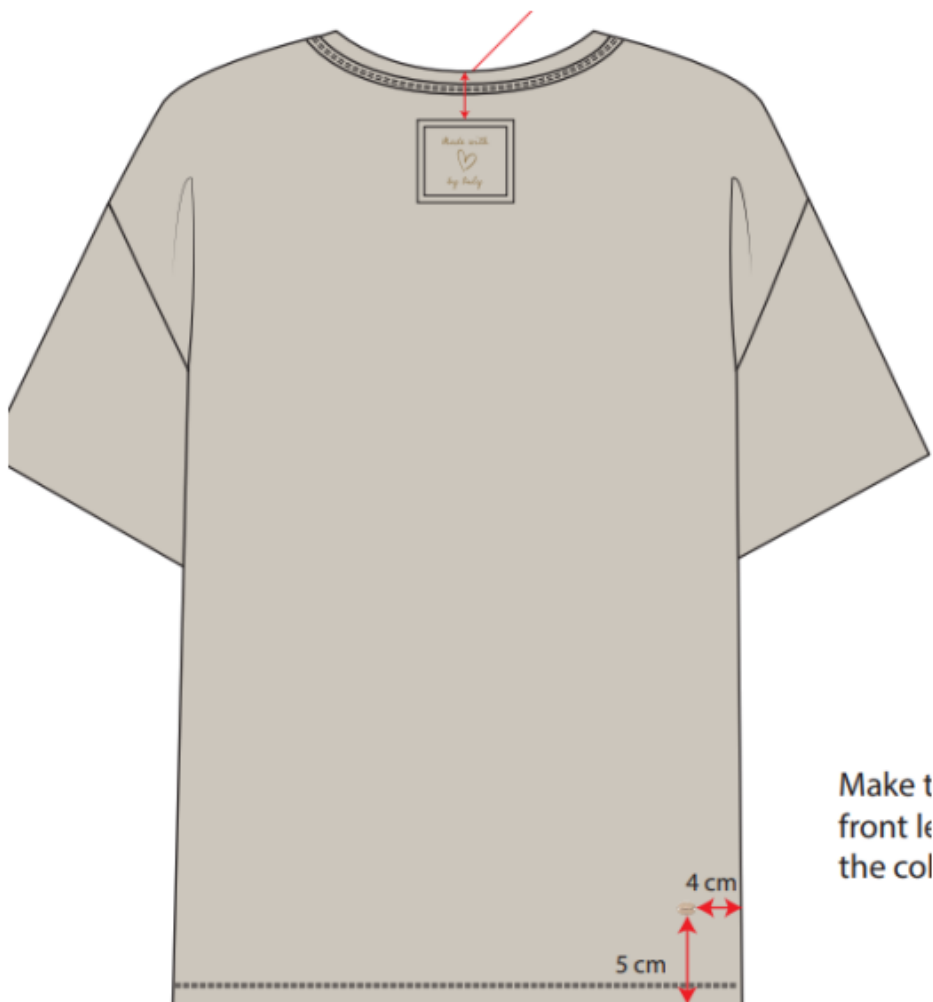
CHAPTER-03

METHOD & MATERIAL

3.1 .1 ANALYSIS OF COSTING AND CONSUMPTION (SOLID)

Buyer Name: Next

Art Work:



Picture 3.1.1a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	52	46.00	47.00	49.00	51.00 *	54.00	57.00	60.50	64.00
5a	½ BOTTOM	0.00	52	47.00	48.00	50.00	52.00	55.00	58.00	61.50	65.00
34	FRONTLENGTH	0.00	62	59.00	60.00	61.00	62.00	63.00	64.00	65.00	66.00
33	BACKLENGTH	0.00	62	59.00	60.00	61.00	62.00	63.00	64.00	65.00	66.00
12b	NECKDROP C.B INSIDE	0.00	2.5	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	12.5	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	21	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	62	40.80	40.80	40.90	41.00 *	41.10	41.20	41.30	41.40
93	HPS TO LPS	0.00	8	4.30	4.30	4.40	4.50 *	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	50	45.00	45.75	46.00	47.00 *	48.00	48.50	49.00	49.50
17	SLEEVEHOLE DEPTH	0.00	16	19.00	19.50	20.00	20.50 *	21.25	22.00	22.75	23.50
15	SLEEVE CAP	0.00	2.5	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPPERSLEEVE WIDTH	0.00	17	16.00	16.50	17.25	18.00 *	19.00	20.25	21.50	22.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	15	15.50	16.00	16.75	17.50 *	18.50	19.75	21.00	22.25
91	BREAST WIDTH	0.00	0	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
92	BACK WIDTH	0.00	0	37.00	37.50	38.00	39.00 *	40.00	41.00	42.00	43.00
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	33.75	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	57.50

Table No 3.1.1a Measurement Sheet

Consumption (Manual):

Body Length = 62 cm

½ Chest = 51 cm

Sleeve Length = 26 cm [CB = Sleeve Length + Shoulder + Neck Width

Sleeve Length = CB - Shoulder - Neck Width]

$$= (47 - 20.5 - 0.5) \text{ cm}$$

$$= 26 \text{ cm}$$

Fabric Consumption = (Body Length + Sleeve Length + 10) × (½ Chest + 6) × 2 × GSM × 12 ÷ 10⁷

$$= (62 + 26 + 10) × (51 + 6) × 2 × 160 × 12 ÷ 10^7$$

$$= (98 × 57 × 2 × 160 × 12) ÷ 10^7$$

$$= 2.14 \text{ kg/dz} + \text{Wastage \%}$$

$$= 2.14 \text{ kg/dz} + 10\%$$

$$= 2.36 \text{ kg/dz}$$

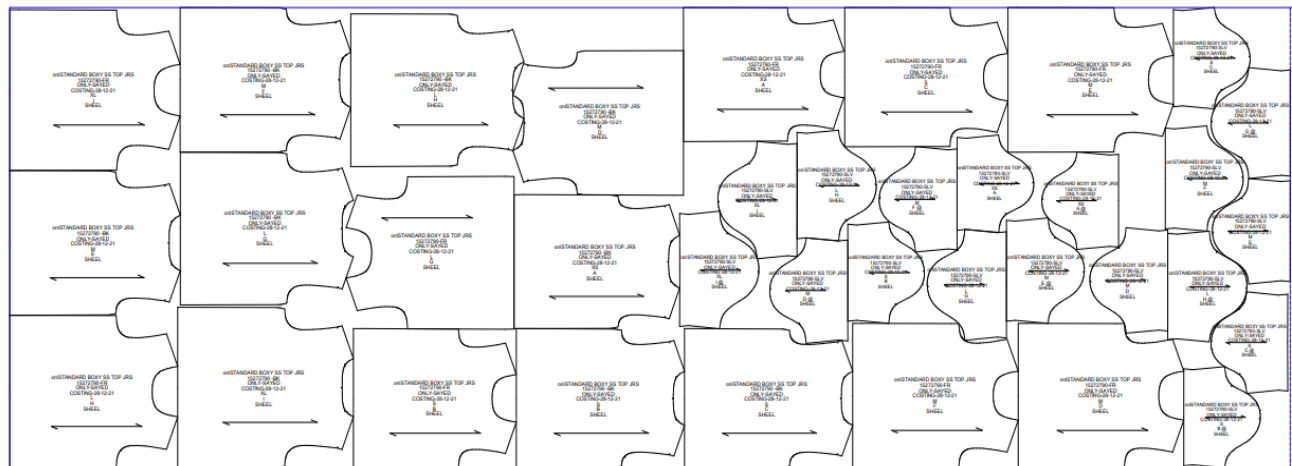
Marker:

100% CTN S-J 160 GSM-WITHOUT SAMPLE, NON WASH & SOLID MARKER

User: Optitex-8

Marker Width : 183cm Weight per sq.m : 160.000 Total Pieces : 36 Efficiency : 80.4%
 Marker Length : 5m 33.11cm Scale/Shrink by Factor : X=3.00% Total Placed : 36 Yield : 62.2cm
 Marker Plies : 1 : Y=3.00% Total Bundles : 9 Length per Bundle : 59.23cm
 Layout Mode : Single

Total Weight : 1560.96
 Patterns Weight : 1254.99
 Wastage Weight : 305.97
 Weight per Bundle : 173.44 X12



Picture No 3.1.1b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

	M/Q PCS	Cnsm, kg	Wastage 10%	Total Cnsm, Kg
Fab A. 100% Ctn Slub 160g S/J	1	2.12	0.21	2.33
Fab B. 95/5 Ctn/Ly 1X1 240g		0.16	0.02	0.18

Total Cost Summary:

DESCRIPTION	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		26/s	4.90	100%	4.90		
Knitting Cost	20				0.25		
Dying & Finishing	165				2.06		

Wastage: P/L-Knitting & Dyeing				10%	0.72		
Total Cost fabric A					7.93	18.51	
Fabric B							
Yarn Price - BCI Cotton		26/s	4.85	95%	4.61		
Yarn Price - Spandex		20/d	13.50	5%	0.68		
Knitting cost	25				0.31		
Dying & Finishing	180				2.25		
Wastage & P/L-Knitting, Dyeing				12%	0.94		
Total Cost Fab. B					8.79	1.58	
Total Fab Cost (A+B)						20.09	20.09
Cutting & Making - CM							4.80
Screen Print							1.00
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stiring						0.58	
Price Sticker						0.31	
Poly						0.26	
Cartoon						0.37	
Cartoon Sticker						0.05	
Shipping Mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other						0.15	
Ttl Accessories/Trimmings cost						3.60	3.60
SMS Charges May Apply							1.00

Cost / Dzn							30.49
Commercial & Overhead Expenses/pc				3.0%			0.08
Total Production Cost/Pc							2.62
Profit				2.0%			0.05
Buying Commission				5.0%			0.13
Test Cost							0.05
Total Garment Price Per Pc - FOB							2.85

Table No 3.1.1b Cost Sheet

3.1.2 ANALYSIS OF COSTING AND CONSUMPTION (SOLID)

Buyer Name: Next

Artwork:



Picture 3.1.2a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	53.00	54.00	56.00	58.00 *	61.00	64.00	67.50	71.00
5a	½ BOTTOM	0.00	0	52.00	53.00	55.00	57.00 *	60.00	63.00	66.50	70.00
34	FRONTLENGTH	0.00	0	67.00	68.00	69.00	70.00 *	71.00	72.00	73.00	74.00
33	BACKLENGTH	0.00	0	67.00	68.00	69.00	70.00 *	71.00	72.00	73.00	74.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	8.75	9.00	9.25	9.50 *	9.75	10.00	10.25	10.50
10d	NECKWIDTH INSIDE	0.00	0	14.00	14.50	15.00	15.50 *	16.00	16.50	17.00	17.50
	* CB TO CUTLINE ON SLEEVE	0.00	0	28.50	29.00	30.00	31.00 *	32.50	34.00	35.75	37.50
93	HPS TO LPS	0.00	0	7.30	7.30	7.40	7.50 *	7.60	7.70	7.80	7.90
	SLEEVELENGTH(CB) SHORT SLEEVE	0.00	0	48.00	48.50	49.00	50.00 *	50.75	51.50	52.00	52.50
17	SLEEVEHOLE DEPTH	0.00	0	27.50	28.00	28.50	29.00 *	29.75	30.50	31.25	32.00
14a	½ UPPEXSLEEVE WIDTH	0.00	0	19.50	20.00	20.75	21.50 *	22.50	23.75	25.00	26.25
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	17.00	17.50	18.25	19.00 *	20.00	21.25	22.50	23.75
	NECK RIB HEIGHT	0.00	0	2.50	2.50	2.50	2.50 *	2.50	2.50	2.50	2.50
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	33.75	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	57.50

Table No 3.1.2a Measurement Sheet

Consumption:

Body Length = 62 cm

½ Chest = 51 cm

Sleeve Length = 26 cm [CB = Sleeve Length + Shoulder + Neck Width

Sleeve Length = CB - Shoulder - Neck Width]

$$= (47 - 20.5 - 0.5) \text{ cm}$$

$$= 26 \text{ cm}$$

Fabric Consumption = (Body Length + Sleeve Length + 10) × (½ Chest + 6) × 2 × GSM × 12 ÷ 10⁷

$$= (62 + 26 + 10) × (51 + 6) × 2 × 160 × 12 ÷ 10^7$$

$$= (98 × 57 × 2 × 160 × 12) ÷ 10^7$$

$$= 2.14 \text{ kg/dzn} + \text{Wastage \%}$$

$$= 2.14 \text{ kg/dzn} + 10\%$$

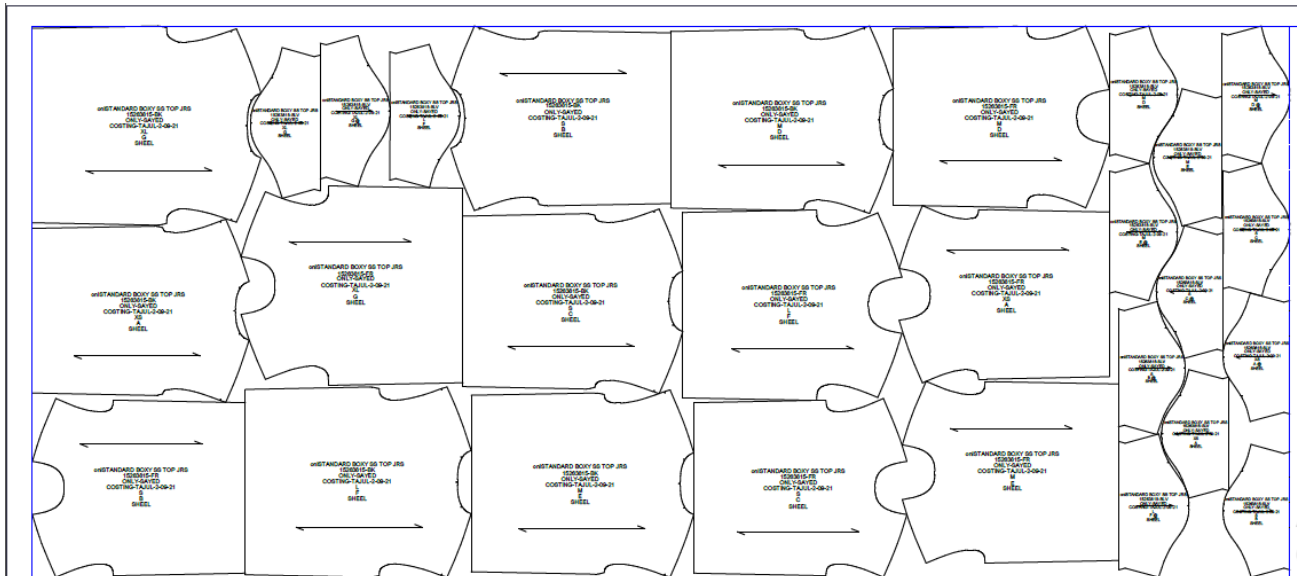
$$= 2.36 \text{ kg/dzn}$$

Marker:

100% CTN S-J 200 GSM-WITHOUT SAMPLE, NON WASH & SOLID MARKER
 Marker Width : 198.12cm Weight per sq.m : 200.000
 Marker Length : 4m 45.49cm Scale/Shrink by Factor : X=3.00%
 Marker Plies : 1 : Y=3.00%
 Layout Mode : Single

User: Optitex-8
 Total Pieces : 28 Efficiency : 82.6%
 Total Placed : 28 Yield : 66.82cm
 Total Bundles : 7 Length per Bundle : 63.64cm

Total Weight : 1765.22
 Patterns Weight : 1457.99
 Wastage Weight : 307.23
 Weight per Bundle : 252.17 X12 *Talish*



Picture No 3.1.2b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

	M/Q PCS	Cnsm, kg	Wastage 10%	Total Cnsm, Kg
Fab A. 100% Ctn S/J 200g (Open End	1	3.19	0.32	3.50
Fab B. 95/5 Ctn/Ly 1X1 260g		0.21	0.04	0.25

Total Cost Summary:

DESCRIPTION	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic		20/s	4.60	100%	4.60		

Cotton							
Knitting Cost	20				0.25		
Dying & Finishing	150				1.88		
Wastage: P/L-Knitting & Dyeing				10%	0.67		
Total Cost fabric A							
Fabric B					7.40		25.93
Yarn Price - BCI Cotton		20/d	4.15	95%	3.94		
Yarn Price - Spandex		20/d	11	5%	0.55		
Knitting cost	25				0.31		
Dying & Finishing	170				2.13		
Wastage & P/L-Knitting, Dyeing							
Total Cost Fab. B					6.93	1.74	
Total Fab Cost (A+B)						27.66	27.66
Cutting & Making - CM							4.80
Screen Print							1.00
Embroidery							0.50
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stiring						0.58	
Price Sticker						0.31	
Poly						0.26	
Cartoon						0.37	
Cartoon Sticker						0.05	
Shipping Mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other						0.15	
Ttl						3.60	3.60

Accessories/Trimmings cost							
SMS Charges May Apply							38.56
Cost / Dzn							0.10
Commercial & Overhead Expenses/pc							3.31
Total Production Cost/Pc							0.07
Profit							0.17
Buying Commission							0.05
Test Cost							0.05
Total Garment Price Per Pc - FOB							3.59

Table No 3.1.2b Cost Sheet

3.1.3 ANALYSIS COSTING AND CONSUMPTION (SOLID)

Buyer Name: Next

Artwork:



Style- Gitter fabric SS Top

Picture No 3.1.3a Art Work

Measurement sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	41	36.00	37.00	39.00	41.00	44.00	47.00	50.50	54.00
2a	½ WAIST	0.00	38	32.00	33.00	35.00	37.00 *	40.00	43.00	46.50	50.50
5a	½ BOTTOM	0.00	40	36.00	37.00	39.00	41.00 *	44.00	47.00	50.50	54.00
34	FRONTLENGTH	0.00	65	61.00	62.00	63.00	64.00 *	65.00	66.00	67.00	68.00
33	BACKLENGTH	0.00	65	61.00	62.00	63.00	64.00 *	65.00	66.00	67.00	68.00
12b	NECKDROP C.B INSIDE	0.00	2.5	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	14.5	13.25	13.50	13.75	14.00 *	14.25	14.50	14.75	15.00
10d	NECKWIDTH INSIDE	0.00	20	18.50	19.00	19.50	20.00	20.50	21.00	21.50	22.00
6	FULL SHOULDER	0.00	37	35.00	35.50	36.00	37.00	38.00	39.00	40.00	41.00
93	HPS TO LPS	0.00	3	2.80	2.80	2.90	3.00	3.10	3.20	3.30	3.40
8	SLEEVELENGTH (C.B)	0.00	80.5	77.50	78.00	79.00	80.00 *	81.00	82.00	82.50	83.00
17	SLEEVEHOLE DEPTH	0.00	18.5	17.50	18.00	18.50	19.00 *	19.75	20.50	21.25	22.00
15	SLEEVE CAP	0.00	13	12.25	12.50	12.75	13.00	13.50	14.00	14.50	15.00
14a	½ UPBERSLEEVE WIDTH	0.00	15.5	13.00	13.50	14.25	15.00 *	16.00	17.25	18.50	19.75
18	½ ELBOW	0.00	12	10.00	10.25	10.85	11.50 *	12.25	13.00	13.75	14.50
19a	½ SLEEVEOPENING	0.00	9	7.75	8.00	8.50	9.00	9.50	10.00	10.50	11.00
91	BREAST WIDTH	0.00	33	31.00	31.50	32.00	33.00	34.00	35.00	36.00	37.00
92	BACK WIDTH	0.00	35	33.00	33.50	34.00	35.00	36.00	37.00	38.00	39.00
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	33.75	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	57.50

Table No 3.1.3a Measurement Sheet

Consumption:

Body Length = 62 cm

½ Chest = 51 cm

Sleeve Length = 26 cm [CB = Sleeve Length + Shoulder + Neck Width

Sleeve Length = CB - Shoulder - Neck Width]

= (47 - 20.5 - 0.5) cm

= 26 cm

Fabric Consumption = (Body Length + Sleeve Length + 10) × (½ Chest + 6) × 2 × GSM × 12 ÷ 10⁷

= (62 + 26 + 10) × (51 + 6) × 2 × 160 × 12 ÷ 10⁷

= (98 × 57 × 2 × 160 × 12) ÷ 10⁷

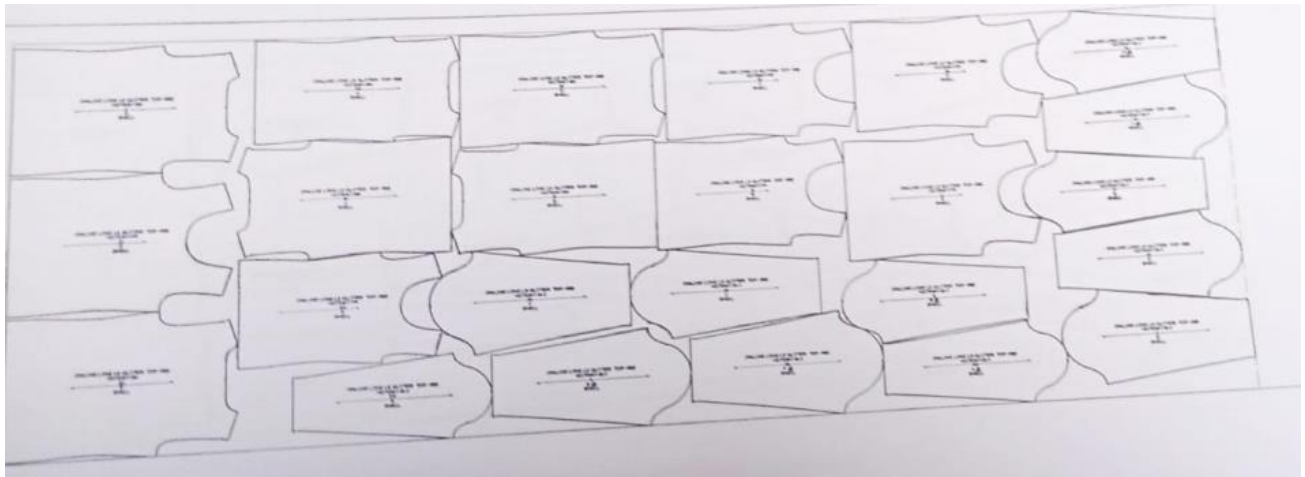
= 2.14 kg/dzn + Wastage %

= 2.14 kg/dzn + 10%

= 2.36 kg/dzn

Marker:

60% COTTON 35%METALLIC FIBRES 5%ELASTANE GSM-180 (SOLID) NON WASH SAMPLE NILL User: optatex-3
 Marker Width : 160cm Material : PATTERN TASUL MARKER KAYAN Total Pieces : 24 Efficiency : 78.6%
 Marker Length : 436.7cm Weight per sq.m : 180.000 Total Placed : 24 Yield : 76.42cm
 Marker Flies : 1 Scale/Shrink by Factor : X=5.00% Total Bundles : 6 Length per Bundle : 72.78cm
 Layout Node : Single Y=5.00%
 Total Area : 6.9872sq.m Total Weight : 1257.70
 Patterns Area : 5.4909sq.m Patterns Weight : 988.37
 Wastage Area : 1.4963sq.m Wastage Weight : 269.33
 Area per Bundle : 1.1645sq.m Weight per Bundle : 209.62



Picture No 3.1.3b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

	M/Q PCS	Consumption kg	Wastage 10%	Total Consumption Kg
Fab A. 55 Ctn 40% Lurex 5% Elst J 180g	1	2.6	0.7	2.92
Fab B. 95/5 Ctn/Ly 2X2 260g			0.00	0.00

Total Cost Summary:

DESCRIPTION	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	5.00	50%	2.50		
Spandex		20/d	13.5	5%	0.68		
Yarn Price - Organic Cotton							
Knitting Cost	100				1.25		
AOP	180				2.25		
Dying & Finishing	80				1.00		
Other Finishing (Carbonized)	650		8.13	50%	4.06		
Wastage: P/L-Knitting & Dyeing				13%	1.53		
Total Cost fabric A					13.26	38.74	
Fabric B							
Yarn Price - BCI							

Cotton							
Yarn Price - Spandex							
Knitting cost							
Dying & Finishing							
Wastage & P/L- Knitting, Dyeing							
Total Cost Fab. B							
Total Fab Cost (A+B)						38.74	38.74
Cutting & Making - CM							6.50
Screen Print							
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stiring						0.58	
Price Sticker						0.31	
Poly						0.26	
Cartoon						0.37	
Cartoon Sticker						0.05	
Shipping Mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other						0.5	
Ttl Accessories/Trimmings cost						3.60	3.60
SMS Charges May Apply							1.00
Cost / Dzn							49.84
Commercial & Overhead Expenses/pc				3%			0.12
Total Production Cost/Pc							4.28
Profit				2%			0.09

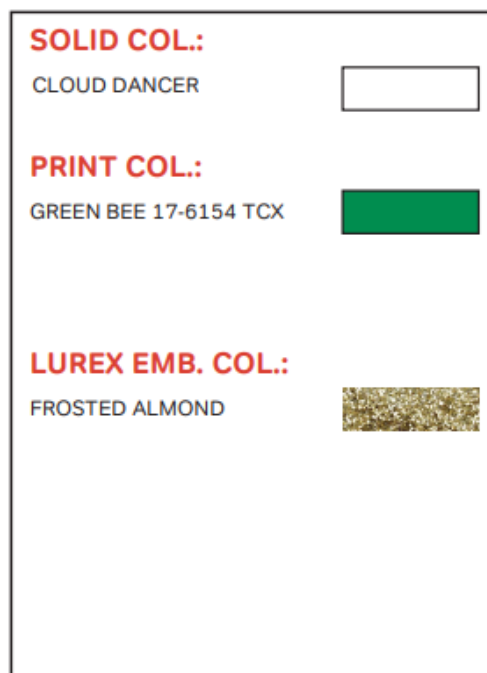
Buying Commission				5%			0.22
Test Cost							0.05
Total Garment Price Per Pc - FOB							4.63

Table No 3.1.3b Cost Sheet

3.2.1 ANALYSIS OF COSTING AND CONSUMPTION (CHEST PRINT)

Buyer Name: M&S

Artwork:



amore

amore

LUREX EMBROIDERY





PLACEMENT:

PLS. PLACE AS ON THIS SKETCH



Picture No 3.2.1a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	45.00	46.00	48.00	50.00 *	53.00	56.00	59.50	63.00
5a	½ BOTTOM	0.00	0	45.00	46.00	48.00	50.00 *	53.00	56.00	59.50	63.00
34	FRONTLENGTH	0.00	0	62.00	63.00	64.00	65.00 *	66.00	67.00	68.00	69.00
33	BACKLENGTH	0.00	0	62.00	63.00	64.00	65.00 *	66.00	67.00	68.00	69.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	9.25	9.50	9.75	10.00 *	10.25	10.50	10.75	11.00
10d	NECKWIDTH INSIDE	0.00	0	18.50	19.00	19.50	20.00 *	20.50	21.00	21.50	22.00
6	FULL SHOULDER	0.00	0	39.00	39.50	40.00	41.00 *	42.00	43.00	44.00	45.00
93	HPS TO LPS	0.00	0	3.30	3.30	3.40	3.50 *	3.60	3.70	3.80	3.90
	SLEEVELENGTH(CB) SHORT SLEEVE	0.00	0	38.00	38.50	39.00	40.00 *	40.75	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	0	18.50	19.00	19.50	20.00 *	20.75	21.50	22.25	23.00
15	SLEEVE CAP	0.00	0	14.75	15.00	15.25	15.50 *	16.00	16.50	17.00	17.50
14a	½ UPBERSLEEVE WIDTH	0.00	0	14.50	15.00	15.75	16.50 *	17.50	18.75	20.00	21.25
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	13.50	14.00	14.75	15.50 *	16.50	17.75	19.00	20.25
91	BREAST WIDTH	0.00	0	34.00	34.50	35.00	36.00 *	37.00	38.00	39.00	40.00
92	BACK WIDTH	0.00	0	36.00	36.50	37.00	38.00 *	39.00	40.00	41.00	42.00
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	33.75	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	57.50

Table No 3.2.1a Measurement Sheet

Marker:

100% COTTON S-J GSM-140 (SOLID) NON WASH

Marker Width : 162.56cm Weight per sq.m

: 140.000

Total Pieces : 36

User: Optitex-8 09.03.2022

Efficiency

: 83.6%

Marker Length : 5m 29.7cm

Scale/Shrink by Factor : X=1.50%

Total Placed : 36

Yield

: 61.8cm

Marker Plies : 1

: Y=1.50%

Total Bundles : 9

Length per Bundle : 58.86cm

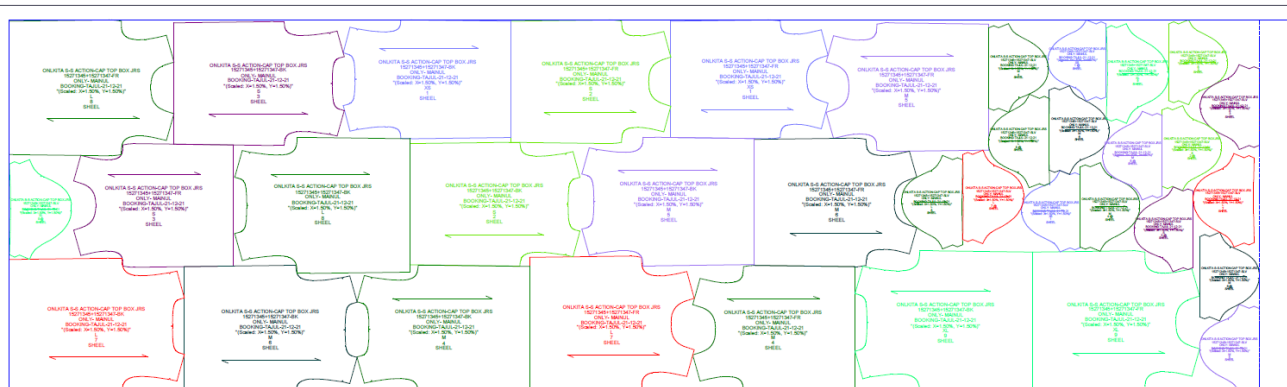
Layout Mode : Single

Total Weight : 1205.50

Patterns Weight : 1007.60

Wastage Weight : 197.90

Weight per Bundle : 133.94 X12





Picture No 3.2.1b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

Fabric Consumption As par Spec							
	B/Widht h	B/Lengt h	S/L CM	M/ Q pc	Consmpr, kg	Wastag e 08%	Total Cnsm,k g
Fab A. 100% Ctn, S/J, 140 GSM				1	1.61	0.13	1.74
Fab B. 95/5 Ctn/Ly 1X1, 240 GSM					0.12	0.02	0.14
Total Cost Summery							
DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	4.70	100 %	4.70		
Yarn Price - Spandex				0%	-		
Knitting Cost	20				0.25		
All Over Print One (AOP) color					-		
Dying & Finishing	75				0.94		
Other Finishing (Carbonized)					-		
Wastage: P/L-Knitting & Dyeing				10%	0.59		
Total Cost Fab.A					6.48	11.24	
Fabric B							
Yarn Price - BCI Cotton		30/d	4.70	95%	4.47		
Yarn Price - Spandex		20/d	14.00	5%	0.70		

Knitting cost	25				0.31		
All Over Print (AOP)					-		
Dying & Finishing	100				1.25		
Other Finishing (Carbonized)					-		
Wastage & P/L- Knitting,Dyeing				13%	0.87		
Total Cost Fab. B					7.60	1.09	
Fabric C							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L- Knitting,Dyeing							
Total Cost Fab.C							
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuf f)						12.34	12.34
Cutting & Making - CM							4.80
Screen Print							1.50
Embroidery							2.50
Garment Wash							
Accessories							
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stirng						0.58	
Price Sticker						0.31	

Poly						0.26	
Carton						0.37	
Carton Sticker						0.05	
Shipping mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other Info. Tag						0.15	
Ttl Accessories/Trimmi ngs cost						3.60	3.60
SMS Charges May Apply							1.00
Cost / Dzn							25.74
Commercial & Overhead Expenses/pc				3.0 %			0.06
Total Production Cost/Pc							2.21
Profit				2.0 %			0.04
Buying Commission				5.0 %			0.11
Test Cost							0.05
Total Garment Price Per Pc - FOB							2.42

Table No 3.2.1b Cost Sheet

3.2.2 ANALYSIS OF COSTING AND CONSUMPTION (CHEST PRINT}

Buyer Name: Pepco

Art Work:



Picture No 3.2.2a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	0	42.00	43.00	45.00	47.00 *	50.00	53.00	56.50	60.00
34	FRONTLENGTH	0.00	0	50.00	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
33	BACKLENGTH	0.00	0	50.00	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
12b	NECKDROP C.B INSIDE	0.00	0	2.50	2.50	2.50	2.50 *	2.50	2.50	2.50	2.50
11b	NECKDROP C.F INSIDE	0.00	0	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	0	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
8	SLEEVELENGTH (C.B)	0.00	0	77.50	78.00	79.00	80.00 *	81.00	82.00	82.50	83.00
17	SLEEVEHOLE DEPTH	0.00	0	22.50	23.00	23.50	24.00 *	24.75	25.50	26.25	27.00
14a	½ UPPERSLEEVE WIDTH	0.00	0	17.50	18.00	18.75	19.50 *	20.50	21.75	23.00	24.25
18	½ ELBOW	0.00	0	12.50	12.75	13.35	14.00 *	14.75	15.50	16.25	17.00
19a	½ SLEEVEOPENING	0.00	0	8.75	9.00	9.50	10.00 *	10.50	11.00	11.50	12.00
23a	COLLAR HEIGHT C.B	0.00	0	1.00	1.00	1.00	1.00 *	1.00	1.00	1.00	1.00
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	33.75	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	57.50

Table No 3.2.2a Measurement Sheet

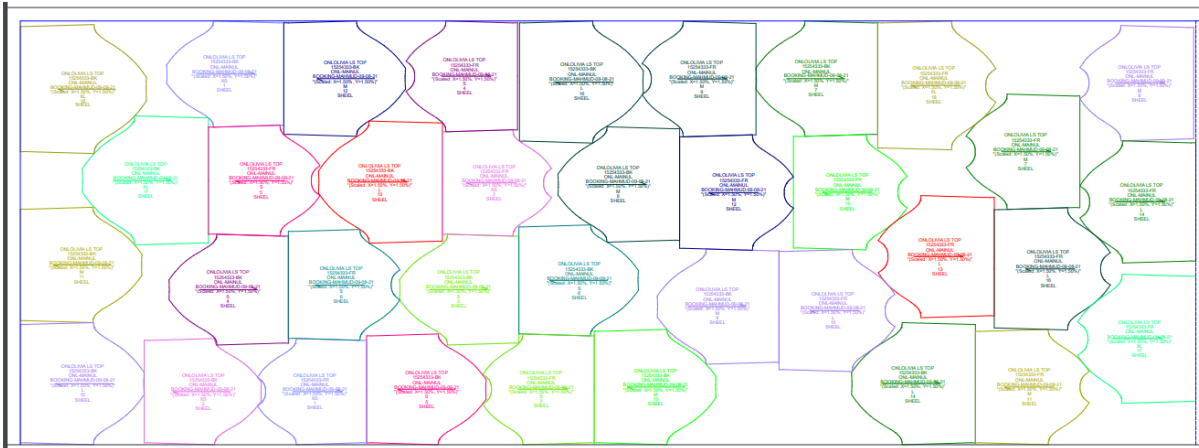
Marker

Body Marker:

100% COTTON S/J GSM=160 (SOLID) (PEACHED-ONE BODY ONE WAY)-KNITTING REVISED User: Optitex-8 03.03.2022 15:19:46

Marker Width : 195.58cm	Material : PATTERN MAHMUD & MARKER SAJIB	Total Pieces : 36
Marker Length : 5m 31.82cm	Weight per sq.m : 160.000	Total Placed : 36
Marker Plies : 1	Scale/Shrink by Factor : X=1.50%	Total Bundles : 18
Layout Mode : Single	Y=1.50%	

Efficiency : 78.5%	Total Weight : 1664.22
Yield : 31.02cm	Patterns Weight : 1305.90
Length per Bundle : 29.55cm	Wastage Weight : 358.32
	Weight per Bundle : 92.46 X12



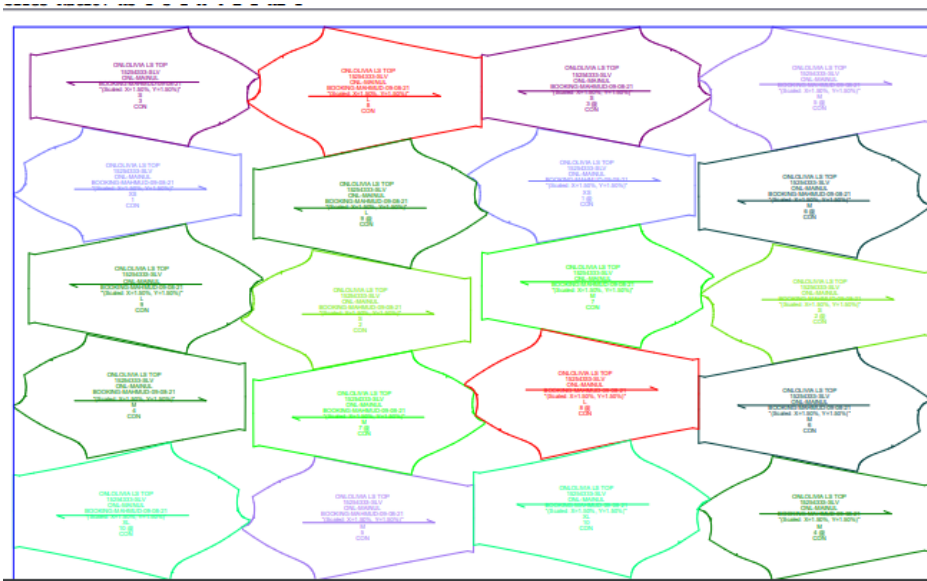
Picture No 3.2.2b Marker

Sleeve Marker:

100% COTTON S/J GSM=160 (CON-SOLID) (PEACHED-ONE BODY ONE WAY) User: Optitex-8 03.03.2022 15:18:11

Marker Width : 195.58cm	Material : PATTERN MAHMUD & MARKER SAJIB	Total Pieces : 20
Marker Length : 3m 20.72cm	Weight per sq.m : 160.000	Total Placed : 20
Marker Plies : 1	Scale/Shrink by Factor : X=1.50%	Total Bundles : 10
Layout Mode : Single	Y=1.50%	

Efficiency : 73.1%	Total Weight : 1003.63
Yield : 33.68cm	Patterns Weight : 733.59
Length per Bundle : 32.07cm	Wastage Weight : 270.04
	Weight per Bundle : 100.36 X12



Picture No 3.2.2c Marker

Costing

Fabric Consumption As par Spec							
	B/Width	B/Length	S/L CM	M / Q pc	Consmpr, kg	Waste 10%	Total Cnsm,kg
Fab A. 100% Cotton S/J 160g (Peached)				1	1.32	0.13	1.45
Fab B. 95/5 Ctn/Ly 1X1 260g					0.12	0.02	0.14
Total Cost Summery							
DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Co st	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	4.00	100 %	4.00		
Yarn Price - Spandex				0%	-		
Knitting Cost	20				0.25		
All Over Print (AOP) One color					-		
Dying & Finishing	150				1.88		
Other Finishing (Carbonized)	60				0.88		
Wastage: P/L-Knitting & Dyeing				10%	0.70		
Total Cost Fab.A					7.71	11.19	
Fabric B							
Yarn Price - BCI Cotton		30/s	4.00	95%	3.80		
Yarn Price - Spandex		20/d	11.00	5%	0.55		
Knitting cost	25				0.31		
All Over Print (AOP)					-		
Dying & Finishing	165				2.06		
Other Finishing (Carbonized)	60				0.88		
Wastage & P/L-Knitting,Dyeing				12%	0.91		
Total Cost Fab. B					8.52	1.23	
Fabric C							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab.C							
Collar & Cuff							

Total Fab Cost (A+B+C+Coll&Cuf f)							12.42	12.42
Cutting & Making - CM								5.40
Screen Print								2.00
Embroidery								
Garment Wash								
Accessories								
Main Label							0.16	
Size Label							0.00	
Care Label							0.25	
Sewing Thread							0.56	
Hangtag with stirng							0.58	
Price Sticker							0.31	
Poly							0.26	
Carton							0.37	
Carton Sticker							0.05	
Shipping mark							0.05	
Back Neck Tape							0.40	
BCI Hangtag							0.25	
All acc+ Other Info. Tag							0.15	
Ttl Accessories/Trimmi ngs cost							3.40	3.40
SMS Charges May Apply								1.00
Cost / Dzn								24.22
Commercial & Overhead Expenses/pc					3.0 %			0.06
Total Production Cost/Pc								2.08
Profit					2.0 %			0.04
Buying Commission					5.0 %			0.11
Test Cost								0.05
Total Garment Price Per Pc - FOB								2.28












Table No 3.2.2b Cost Sheet

3.2.3 ANALYSIS OF COSTING AND CONSUMPTION (CHEST PRINT)

Buyer Name: Primark

Artwork:

DESIGNER: MARIANNE JUHL DATE: 18.08.21	COM1
SOLID COL.: CLOUD DANCER 	
FOIL COL.: SILVER FOIL 	
PRINT COL.: BLACK 	
MOCHA MERINGUE 	
CAPULET OLIVE 	
SILVER LINING 	
COFFEE QUARTZ 	
TECHNIQUE: PIGMENT PRINT, FOIL	
PLACEMENT: PLS. PLACE 6 CM FROM EDGE MEASURED WITHOUT RIB	
	

DESIGNER: MARIANNE JUHL
DATE: 18.08.21

SOLID COL.:
BLACK

FOIL COL.:
SILVER FOIL

PRINT COL.:

PEAT
KALAMATA
HUMUS
CHESTNUT

TECHNIQUE:
PIGMENT PRINT, FOIL

PLACEMENT:
PLS. PLACE 6 CM FROM EDGE
MEASSURED WITHOUT RIB



DESIGNER: MARIANNE JUHL
DATE: 18.08.21

SOLID COL.:
KALAMATA

FOIL COL.:
SILVER FOIL

PRINT COL.:

BLACK
HUMUS
PEAT
CHESTNUT

TECHNIQUE:
PIGMENT PRINT, FOIL

PLACEMENT:
PLS. PLACE 6 CM FROM EDGE
MEASSURED WITHOUT RIB



Picture No 3.2.3a Artwork

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	0	44.00	45.00	47.00	49.00 *	52.00	55.00	58.50	62.00
34	FRONTLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
33	BACKLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	0	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	0	38.00	38.50	39.00	40.00 *	41.00	42.00	43.00	44.00
93	HPS TO LPS	0.00	0	4.30	4.30	4.40	4.50 *	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	0	38.00	38.75	39.00	40.00 *	41.00	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	0	18.00	18.50	19.00	19.50 *	20.25	21.00	21.75	22.50
15	SLEEVE CAP	0.00	0	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPPEXSLEEVE WIDTH	0.00	0	15.00	15.50	16.25	17.00 *	18.00	19.25	20.50	21.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	14.00	14.50	15.25	16.00 *	17.00	18.25	19.50	20.75
91	BREAST WIDTH	0.00	0	32.00	32.50	33.00	34.00 *	35.00	36.00	37.00	38.00
92	BACK WIDTH	0.00	0	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
22	NECKHEIGHT	0.00	0	2.50	2.50	2.50	2.50 *	2.50	2.50	2.50	2.50
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	34.50	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	56.00

Table No 3.2.3a Measurement Sheet

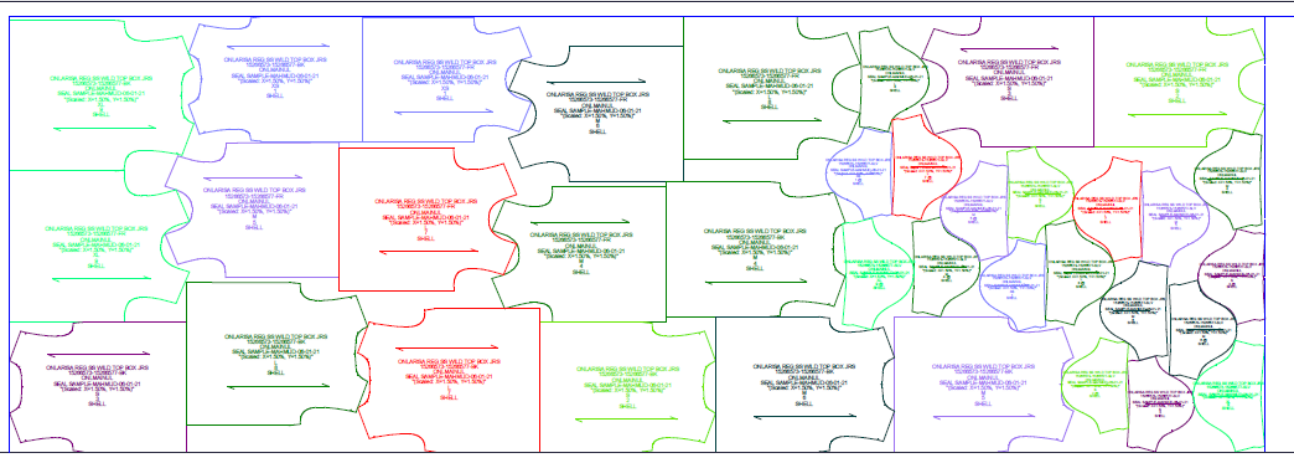
Marker:

Shell:

100% COTTON S-J GSM-140 (SOLID) NON WASH

Marker Width : 172.72cm Weight per sq.m : 140.000 Total Pieces : 36 Efficiency : 81.0%
 Marker Length : 4m 88.24cm Scale/Shrink by Factor : X=1.50% Total Placed : 36 Yield : 56.96cm
 Marker Plies : 1 : Y=1.50% Total Bundles : 9 Length per Bundle : 54.25cm
 Layout Mode : Single

Total Weight : 1180.59
 Patterns Weight : 956.10
 Wastage Weight : 224.49
 Weight per Bundle : 131.18 X12



Picture No 3.2.3b Marker

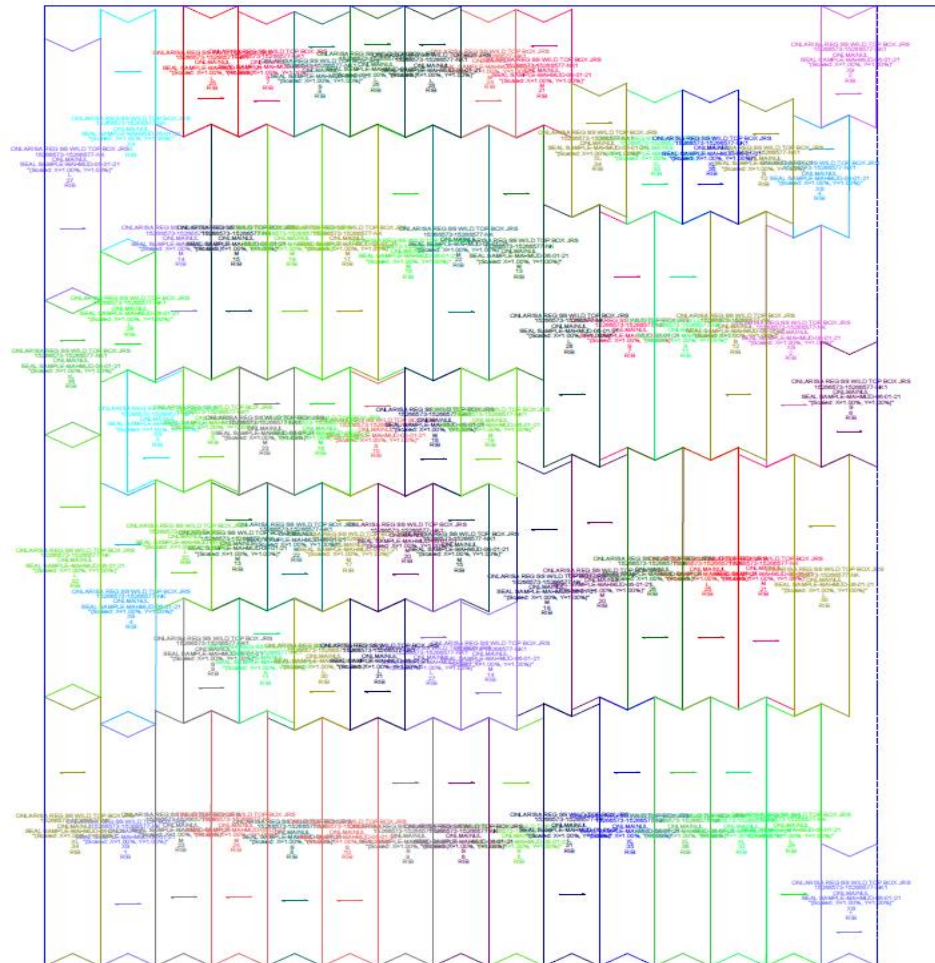
Rib:

95% COTTON 5%ELASTANE 2X2 RIB GSM-280 (SOLID) NON WASH

Marker Width : 137.16cm	Weight per sq.m : 280.000	Total Pieces : 72	Efficiency : 80.7%
Marker Length : 1m 5.99cm	Scale/Shrink by Factor : X=1.00%	Total Placed : 72	Yield : 3.09cm
Marker Plies : 1	: Y=1.00%	Total Bundles : 36	Length per Bundle : 2.94cm
Layout Mode : Single			

User: Optitex-8 09.03.2022

Total Weight : 407.07
 Patterns Weight : 328.69
 Wastage Weight : 78.37
 Weight per Bundle : 11.31 X12



Picture No 3.2.3c Rib Marker

Costing:

Fabric Costing as Per Spec (According to Marker)

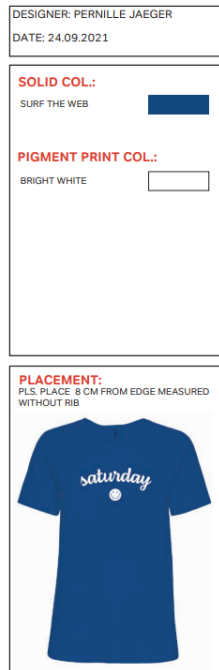
Fabric Consumption As par Spec							
	B/Width	B/Length	S/L CM	M / Q pc	Consmg,kg	Waste 10%	Total Cnsm,kg
Fab A. 100% Ctn S/J 140g				1	1.59	0.14	1.73
Fab B. 95/5 Ctn/Ly 1X1 260g					0.12	0.03	0.15
Total Cost Summery							
DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	3.70	100%	3.70		
Yarn Price - Spandex				0%	-		
Knitting Cost	20				0.25		
All Over Print (AOP) One color					-		
Dying & Finishing	165				2.06		
Other Finishing (Carbonized)					-		
Wastage: P/L-Knitting & Dyeing				10%	0.60		
Total Cost Fab.A					6.61	11.47	
Fabric B							
Yarn Price - BCI Cotton		30/s	3.70	95%	3.52		
Yarn Price - Spandex		20/d	14.00	5%	0.70		
Knitting cost	25				0.31		
All Over Print (AOP)					-		
Dying & Finishing	180				2.25		
Other Finishing (Carbonized)					-		
Wastage & P/L-Knitting,Dyeing				12%	0.81		
Total Cost Fab. B					7.59	1.11	
Fabric C							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab.C							
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						12.58	12.58
Cutting & Making - CM							4.80
Screen Print foil							4.00
Embroidery							
Garment Wash							
Accessories							
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stirng						0.58	
Price Sticker						0.31	
Poly						0.26	
Carton						0.37	
Carton Sticker						0.05	
Shipping mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other Info. Tag						0.15	
Ttl Accessories/Trimmings cost						3.40	3.40
SMS Charges May Apply							1.00
Cost / Dzn							25.78
Commercial & Overhead Expenses/pc				3.0%			0.06
Total Production Cost/Pc							2.21
Profit				2.0%			0.04
Buying Commission				5.0%			0.11
Test Cost							0.05
Total Garment Price Per Pc - FOB							2.42

Table No 3.2.3b Cost Sheet

3.2.4 ANALYSIS OF COSTING AND CONSUMPTION (CHEST PRINT)

Buyer Name: Pepco

Art Work:



Picture No 3.2.4a Artwork

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	47.5	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	48.5	44.00	45.00	47.00	49.00 *	52.00	55.00	58.50	62.00
34	FRONTLENGTH	0.00	63	60.00	61.00	62.00	63.00	64.00	65.00	66.00	67.00
33	BACKLENGTH	0.00	63	60.00	61.00	62.00	63.00	64.00	65.00	66.00	67.00
12b	NECKDROP C.B INSIDE	0.00	2.5	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	9	8.25	8.50	8.75	9.00	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	14.5	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	39.5	38.00	38.50	39.00	40.00 *	41.00	42.00	43.00	44.00
93	HPS TO LPS	0.00	4.5	4.30	4.30	4.40	4.50	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	39.5	38.00	38.75	39.00	40.00 *	41.00	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	19.5	18.00	18.50	19.00	19.50	20.25	21.00	21.75	22.50
15	SLEEVE CAP	0.00	15	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPPERSLEEVE WIDTH	0.00	17	15.00	15.50	16.25	17.00	18.00	19.25	20.50	21.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	16	14.00	14.50	15.25	16.00	17.00	18.25	19.50	20.75
91	BREAST WIDTH	0.00	34	32.00	32.50	33.00	34.00	35.00	36.00	37.00	38.00
92	BACK WIDTH	0.00	36.5	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
22	NECKHEIGHT	0.00	1.5	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	34.50	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	56.00

Table No 3.2.4a Measurement Sheet

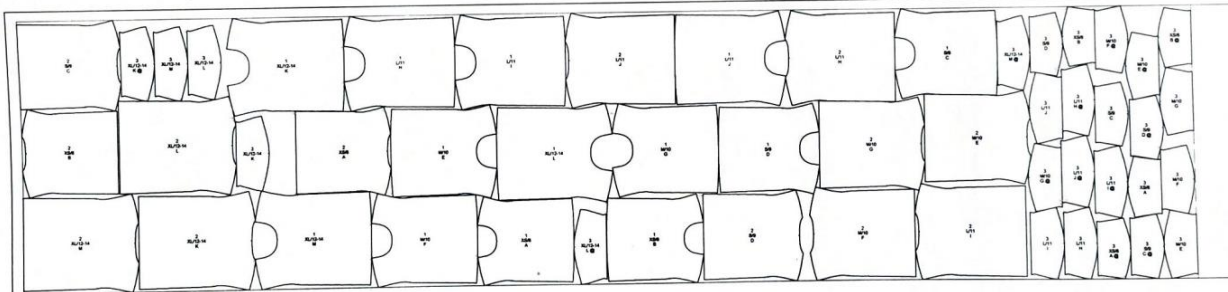
Marker:

60% CTN 40% POLYESTER S/JERSEY 160 GSM. SOLID COLOR
 Marker Width : 144.78cm Weight per sq.m : 160.000
 Marker Length : 6m 22.92cm
 Marker Plies : 1
 Layout Mode : Single

Total Pieces : 52 Efficiency : 84.2%
 Total Placed : 52 Yield : 50.31cm
 Total Bundles : 13 Length per Bundle : 47.92cm

User: [REDACTED] 08.03.2022

Total Weight : 1442.98
 Patterns Weight : 1215.06
 Wastage Weight : 227.92
 Weight per Bundle : 111.00



Picture No 3.2.4b Marker

Cost Sheet:

Fabric Consumption As par Spec							
	B/Width	B/Length	S/L CM	M / Q pc	Consmp.kg	Waste 10%	Total Cnsm.kg
4							
5							
6	Fab A. 100% Ctn S/J 140g			1	1.59	0.13	1.72
7	Fab B. 95/5 Ctn/Ly 2X2 260g				0.13	0.02	0.15
8	Total Cost Summary						
9	DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Cost
10	Fabric A						
11	Yarn Price - Organic Cotton		30/s	5.00	100%	5.00	
12	Yarn Price - Spandex				0%	-	
13	Knitting Cost	20				0.25	
14	All Over Print (AOP) One color					-	
15	Dying & Finishing	165				2.06	
16	Other Finishing (Carbonized)					-	
17	Wastage: P/L-Knitting & Dyeing				10%	0.73	
18	Total Cost Fab.A					8.04	13.81
19	Fabric B						
20	Yarn Price - BCI Cotton		30/s	5.00	95%	4.75	
21	Yarn Price - Spandex		20/d	13.50	5%	0.68	
22	Knitting cost	25				0.31	
23	All Over Print (AOP)					-	
24	Dying & Finishing	180				2.25	
25	Other Finishing (Carbonized)					-	
26	Wastage & P/L-Knitting, Dyeing				13%	1.04	
27	Total Cost Fab. B					9.03	1.35
28	Fabric C						
29	Yarn Price						
30	Knitting Cost						

31	Dying & Finishing						
32	Wastage & P/L-Knitting,Dyeing						
33	Total Cost Fab.C						
34	Collar & Cuff						
35	Total Fab Cost (A+B+C+Coll&Cuff)					15.16	15.16
36	Cutting & Making - CM						4.80
37	Screen Print						1.50
38	Embroidery						
39	Garment Wash						
40	Accessories						
41	Main Label					0.16	
42	Size Label						
43	Care Label					0.25	
44	Sewing Thread					0.56	
45	Hangtag with stirring					0.58	
46	Price Sticker					0.31	
47	Poly					0.26	
48	Carton					0.37	
49	Carton Sticker					0.05	
50	Shipping mark					0.05	
51	Back Neck Tape					0.40	
52	BCI Hangtag					0.25	
53	All acc+ Other	Info. Tag				0.15	
54	Ttl Accessories/Trimmings cost					3.40	3.40
55	SMS Charges May Apply						1.00
56	Cost / Dzn						25.86
57	Commercial & Overhead Expenses/pc			3.0%			0.06
58	Total Production Cost/Pc						2.22
59	Profit			2.0%			0.04
60	Buying Commission			5.0%			0.11
61	Test Cost						0.05
62	Total Garment Price Per Pc - FOB						2.43



Costing	2.43		Target	Kids confirmed price 2.55		
Confirmed		0.00	0.00			
	-2.43	0.00				
Dozen	GSM	Formula	Wastage	Knitting	Dyeing & F	Convert
12	160	10000000	8%	20	150	80
12	240	10000000	15%			

Table No 3.2.4b Cost Sheet











Development Sample:

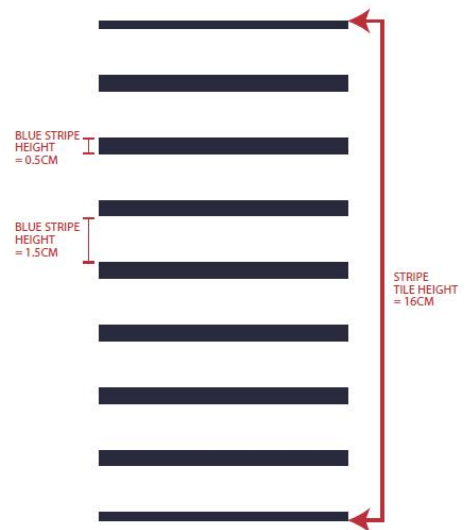


3.3.1 ANALYSIS OF COSTING AND CONSUMPTION(Y/D)

Buyer Name: M&S

Artwork:

DESIGNER: KIM HAYWORTH	
DATE: 13.8.21	
SOLID COLOUR:	
BRIGHT WHITE	
11-0601 TCX	
PATRIOT BLUE	
19-3925 TCX	
CMYK PRINT:	
PANTONE REFERENCES AS A GUIDE:	
PHANTOM	
19-4205 TCX	
LIME CREAM	
12-0312 TCX	
CHARLOCK	
12-0530 TCX	
BRIGHT LIME GREEN	
14-0244 TCX	
ICE MELT	
13-4306 TCX	
PEACH BUD	
14-1324 TCX	
SEQUINS:	
0.3CM LIME	
APPROX BRIGHT LIME GREEN	
14-0244 TCX	
TECHNIQUE:	
CMYK PRINT, SEQUINS	
PLACEMENT:	
PLS. PLACE ON FRONT LEFT CHEST AS WORN AS PIC.	
	



Activate
Go to Sett

Picture No 3.3.1a Artwork

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	0	44.00	45.00	47.00	49.00 *	52.00	55.00	58.50	62.00
34	FRONTLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
33	BACKLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	0	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	0	38.00	38.50	39.00	40.00 *	41.00	42.00	43.00	44.00
93	HPS TO LPS	0.00	0	4.30	4.30	4.40	4.50 *	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	0	38.00	38.75	39.00	40.00 *	41.00	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	0	18.00	18.50	19.00	19.50 *	20.25	21.00	21.75	22.50
15	SLEEVE CAP	0.00	0	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPPERSLEEVE WIDTH	0.00	0	15.00	15.50	16.25	17.00 *	18.00	19.25	20.50	21.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	14.00	14.50	15.25	16.00 *	17.00	18.25	19.50	20.75
91	BREAST WIDTH	0.00	0	32.00	32.50	33.00	34.00 *	35.00	36.00	37.00	38.00
92	BACK WIDTH	0.00	0	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	34.50	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	56.00

Table No 3.3.1a Measurement Sheet

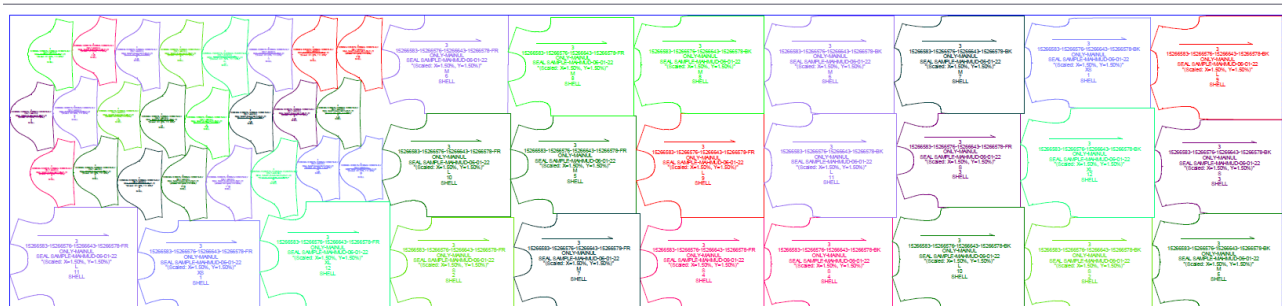
Marker:

100%COTTON S-J AOP -ALL BODY ONE WAY- GSM-140-AOP

User: Optitex-8 09.03.2022

Marker Width : 162.56cm Weight per sq.m : 140.000 Total Pieces : 48 Efficiency : 81.1%
 Marker Length : 6m 83.5cm Scale/Shrink by Factor : X=1.50% Total Placed : 48 Yield : 59.81cm
 Marker Plies : 1 : Y=1.50% Total Bundles : 12 Length per Bundle : 56.96cm
 Layout Mode : Single

Total Weight : 1555.55
 Patterns Weight : 1261.54
 Wastage Weight : 294.01
 Weight per Bundle : 129.63 X12



Picture No 3.3.1b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

Fabric Consumption As par Spec							
	B/Width	B/Length	S/L CM	M / Q pc	Consmg,kg	Waste 10%	Total Cnsm,kg
Fab A. 100% Ctn, S/J, 140 GSM				1	1.70	0.17	1.87
Fab B. 95/5 Ctn/Ly 1X1, 240 GSM					0.12	0.03	0.15
Total Cost Summery							
DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	4.70	100%	4.70		
Yarn Price - Spandex				0%	-		
Knitting Cost	35				0.44		
All Over Print (AOP) Y/D	165				2.06		
Dying & Finishing	60				0.75		
Other Finishing (Carbonized)					-		
Wastage: P/L-Knitting & Dyeing				10%	0.80		
Total Cost Fab.A					8.75	16.37	
Fabric B							
Yarn Price - BCI Cotton		30/s	4.70	95%	4.47		
Yarn Price - Spandex		20/d	14.00	5%	0.70		
Knitting cost	25				0.31		
All Over Print (AOP) Y/D	170				2.27		
Dying & Finishing	80				1.00		
Other Finishing (Carbonized)					-		
Wastage & P/L-Knitting,Dyeing				13%	1.14		
Total Cost Fab. B					9.88	1.48	
Fabric C							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab.C							
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						17.85	17.85
Cutting & Making - CM							4.80
Screen Print							1.50
Embroidery Salma \$2.5							2.80
Garment Wash							
Accessories							
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stirng						0.58	
Price Sticker						0.31	
Poly						0.26	
Carton						0.37	
Carton Sticker						0.05	
Shipping mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other Info. Tag						0.15	
Ttl Accessories/Trimmings cost						3.40	3.40
SMS Charges May Apply							1.00
Cost / Dzn							31.35
Commercial & Overhead Expenses/pc				3.0%			0.08
Total Production Cost/Pc							2.69
Profit				2.0%			0.05
Buying Commission				5.0%			0.14
Test Cost							0.05
Total Garment Price Per Pc - FOB							2.93

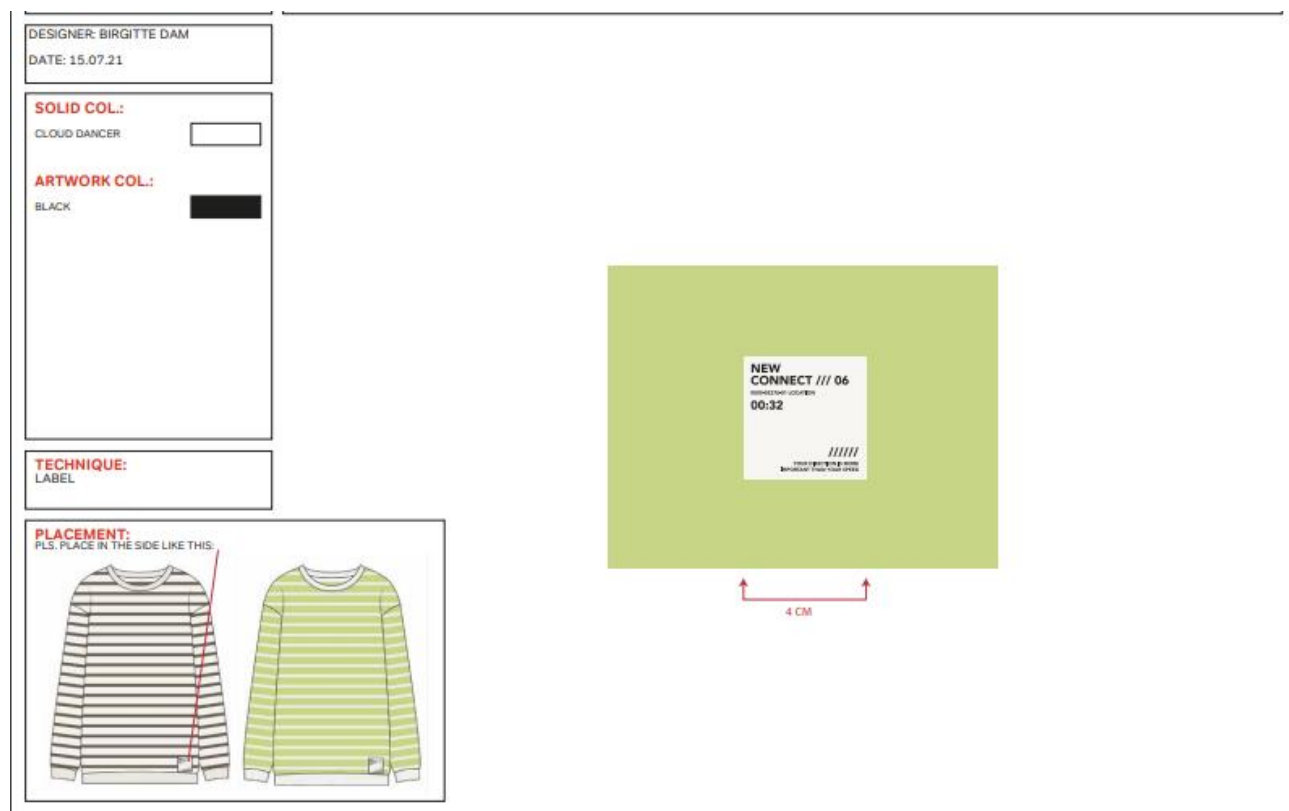


Table No 3.3.1b Cost Sheet

3.3.2 ANALYSIS OF COSTING AND CONSUMPTION(Y/D)

Buyer Name: Primark

Artwork:



Picture No 3.3.2a Artwork

Measurement Sheet:

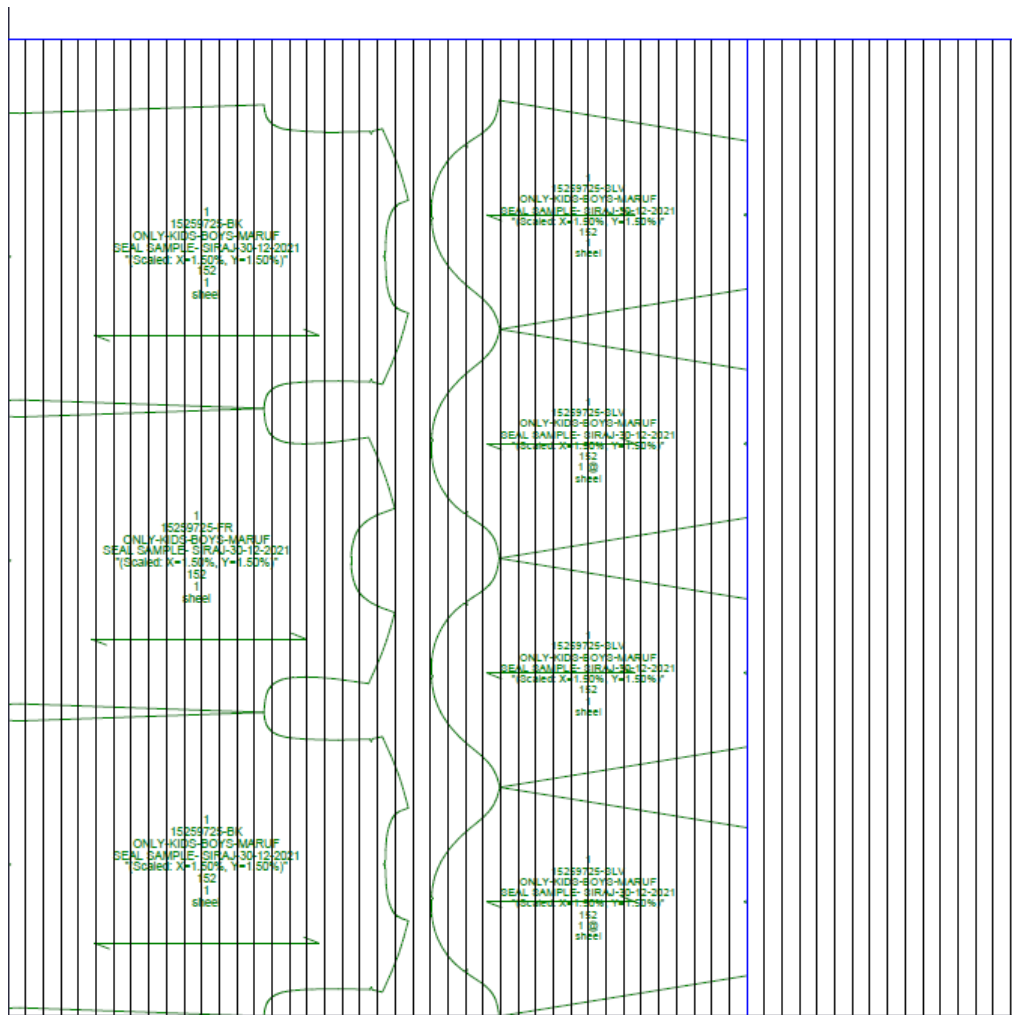
Nr.	Description	Tol. (+/-)	Sample	80	86	92	98	104	110	116	122	128	134	140	146	152	158	164	170	176
1a	½ CHEST	0.00	47.5	34.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.50	45.00	46.50	48.00 *	49.50	51.00	52.50	57.00
5a	½ BOTTOM	0.00	46	32.00	33.00	34.00	35.00	36.00	37.00	38.00	39.00	40.00	41.50	43.00	44.50	46.00 *	47.50	49.00	50.50	55.00
33	BACKLENGTH	0.00	61.5	41.00	42.00	43.00	43.50	45.00	47.00	49.00	51.00	53.00	55.00	57.00	59.50	62.00 *	64.50	67.50	70.00	72.50
6	FULL SHOULDER	0.00	39	29.00	29.75	30.50	31.25	32.00	32.75	33.50	34.25	35.00	36.25	37.50	38.75	40.00 *	41.25	42.50	43.75	45.00
91d	CHEST WIDTH	0.00	36.5	26.00	26.75	27.50	28.25	29.00	29.75	30.50	31.25	32.00	33.25	34.50	35.75	37.00 *	38.25	39.50	40.75	42.00
92	BACK WIDTH	0.00	39.5	29.00	29.75	30.50	31.25	32.00	32.75	33.50	34.25	35.00	36.25	37.50	38.75	40.00 *	41.25	42.50	43.75	45.00
93	HPS TO LPS	0.00	4	3.60	3.70	3.80	3.90	4.00	4.10	4.20	4.30	4.40	4.50	4.60	4.80	5.00 *	5.20	5.60	5.80	6.00
17	SLEEVEHOLE DEPTH LPS cm	0.00	18.5	11.80	12.30	12.80	13.30	13.80	14.30	14.80	15.30	15.80	16.50	17.10	17.80	18.50	19.10	19.80	20.30	20.80
8	SLEEVELENGTH (C.B)	0.00	75	40.50	43.50	46.50	49.50	52.50	55.50	58.50	61.50	64.50	67.50	70.50	73.50	76.50 *	79.50	82.50	85.50	88.50
14a	½ UPPERSLEEVE WIDTH	0.00	17.5	12.70	13.10	13.50	13.90	14.30	14.70	15.10	15.50	15.90	16.30	16.70	17.10	17.50	17.90	18.40	18.70	19.10
	½SLEEVE OPENING 5cm above RIB	0.00	12	7.90	8.05	8.30	8.70	9.10	9.40	9.70	10.00	10.30	10.60	10.90	11.20	11.50 *	11.50	11.50	11.50	11.50
19a	½ SLEEVEOPENING	0.00	9.5	6.40	6.60	6.80	7.00	7.20	7.40	7.60	7.80	8.00	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	16	12.50	12.75	13.00	13.25	13.50	13.75	14.00	14.25	14.50	14.90	15.25	15.70	16.00	16.50	16.75	17.10	17.50
12a	NECKDROP C.B	0.00	2.3	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11a	NECKDROP C.F	0.00	7.4	4.00	4.25	4.50	4.75	5.00	5.25	5.50	5.75	6.00	6.25	6.50	6.75	7.00 *	7.25	7.50	7.75	8.00
10c	NECKWIDTH STRETCH	0.00	33	26.00	26.00	26.00	26.00	26.00	26.00	27.00	27.00	27.00	28.00	28.00	29.00	29.00 *	30.00	30.00	31.00	31.00

Table No 3.3.2a Measurement Sheet

Marker:

Shell:

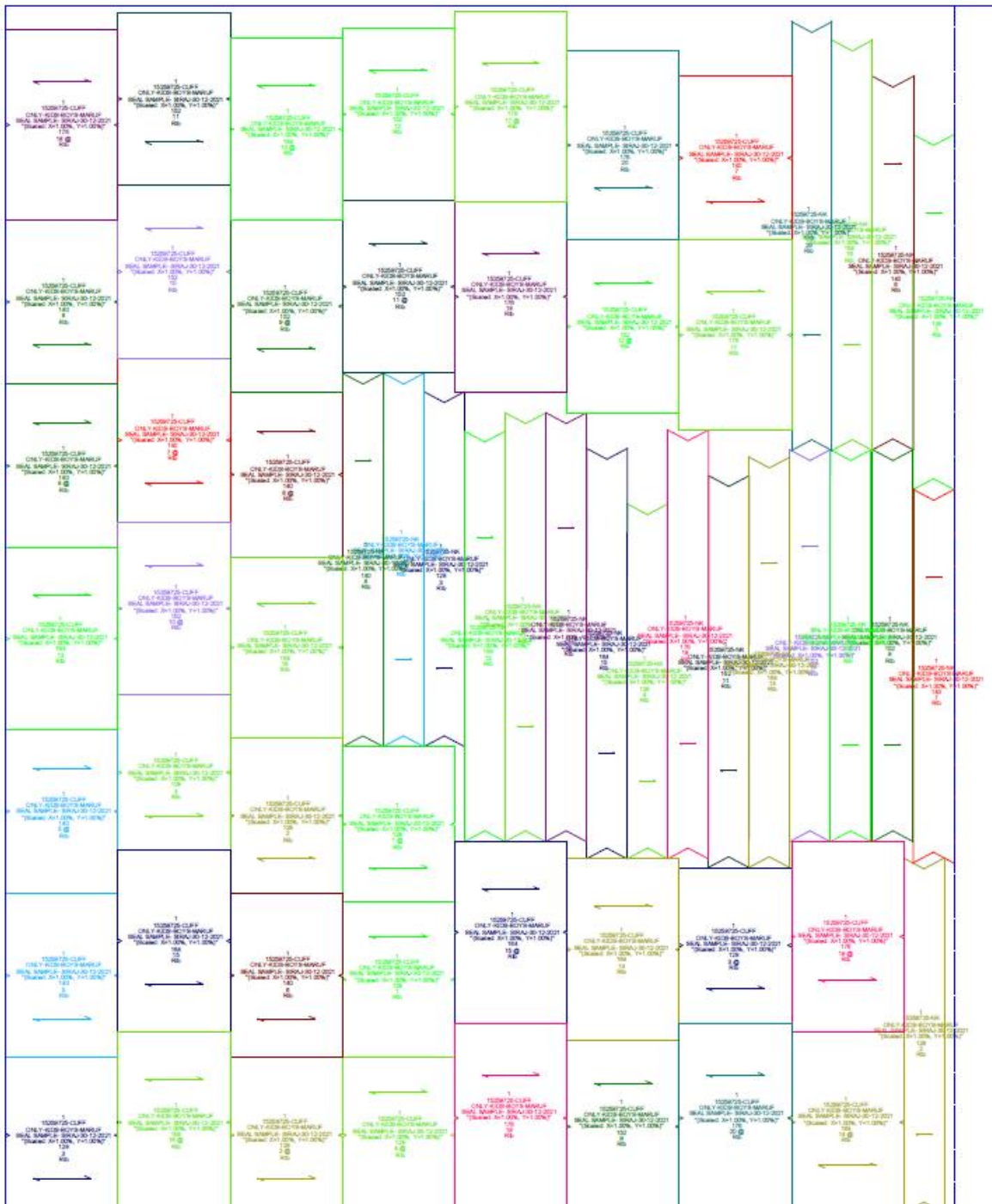
100% COTTON S-J GSM-200 (Y-D-3CM REPIT) NON WASH User: Optitex-8 09.03.2022
Marker Width : 172.72cm Scale/Shrink by Factor : X=1.50% Total Pieces : 4
 Marker Length : 1m 26cm : Y=1.50% Total Placed : 7
 Marker Plies : 1 Total Bundles : 1
 Layout Mode : Single **1.5 PCS BODY+SLEEVE LENGTH=110 CM**
CONSUMPTION=3.04 KG PER DZN
 Efficiency : 72.4%
 Yield : 132.3cm
 Length per Bundle : 126cm



Picture No 3.3.2b Marker

Rib:

95% COTTON 5%ELASTANE 1X1 RIB GSM-300 (SOLID) NON WASH User: Optitex-8 09.03.2022
Marker Width : 147.32cm **Weight per sq.m : 300.000** Total Pieces : 60
 Marker Length : 1m 16.93cm Scale/Shrink by Factor : X=1.00% Total Placed : 60
 Marker Plies : 1 : Y=1.00% Total Bundles : 20
 Layout Mode : Single
 Efficiency : 86.2% Total Weight : 516.78
 Yield : 6.14cm Patterns Weight : 445.50
 Length per Bundle : 5.85cm Wastage Weight : 71.28
Weight per Bundle : 25.84 X12



Picture No 3.3.2c Rib Marker

Fabric Consumption as Per Spec (According to Marker)

Cost Sheet – Pre order

Fabric Consumption							
	M / W cm	M / L cm	S/L cm	M / Q pc	Consmpt, kg	Waste 6%	Total Cnsm, kg
Fab A. 95% Viscose 5% Elastane Slub, S/J, GSM-200						6%	2.8524
Fab B.							
Fab C.							
Total Cost Summery							
<i>Description:</i>	<i>Tk</i>	<i>Y / T</i>	<i>Y / P</i>	<i>Perc</i>	<i>Total</i>	<i>Total F. Cost</i>	<i>Total Cost \$</i>
Fabric A							
Yarn Price				95%	-		
Yarn Price				5%	-		
Knitting cost					0		
All Over Print (AOP- Pigment)							
Yarn Dyeing							
Dying & Finishing					0		
Other Finishing							
Wastage & P/L-Knitting,Dyeing				13%	-		
Total Cost Fab.A					6.80	19.40	
Fabric B						0	0.0000
Yarn Price 100% cotton 2x2 rib-180 gsm							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab. B						0.00	
Fabric C							
Yarn Price						-	
Knitting Cost						-	
Dying & Finishing						-	
Wastage & P/L-Knitting,Dyeing				12%	-		
Total Cost Fab.C					0.00	0.00	
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						19.40	19.40
Cutting & Making - CM						\$ 6.00	6.00
Screen / Placement Print							-
Embroidery / Appliqué/ Smocking						3.00	3.00
Garment Wash/ Burnout Wash							-
Accessories & Trimmings							

Table No 3.3.2b Cost Sheet

3.3.3 ANALYSIS OF COSTING AND CONSUMPTION (Y/D)

Buyer Name: M&S

Artwork:

DESIGNER: KIM HAYWORTH
DATE: 22.9.21

SOLID COLOUR:
ALL OVER STRIPE WITH:
BRIGHT WHITE 11-0601 TCX
CLASSIC GREEN 16-6340 TCX

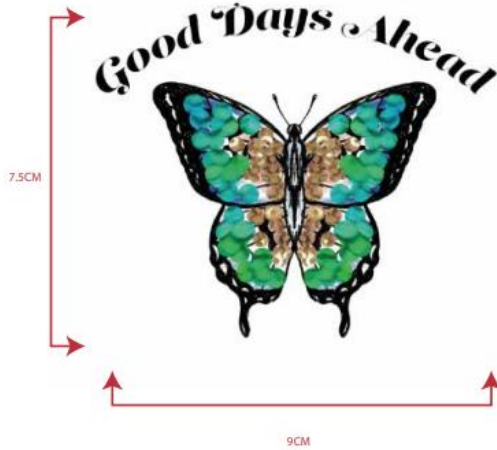
PRINT:
BLACK

STRONG BLUE 18-4051 TCX
POWDER BLUE 14-4214 TCX
ENGLISH ROSE 13-1310 TCX

SEQUINS:
0.3CM SIZE, GOLD SEQUINS
0.5CM SIZE, GREEN IRIDESCENT SEQUINS (IRIDESCENT BLUE)

TECHNIQUE:
PIGMENT PRINT, SEQUINS

PLACEMENT:
PLS. PLACE AT LEFT CHEST ONLY LIKE PIC:

Picture No 3.3.3a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	0	44.00	45.00	47.00	49.00 *	52.00	55.00	58.50	62.00
34	FRONTLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
33	BACKLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	0	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	0	38.00	38.50	39.00	40.00 *	41.00	42.00	43.00	44.00
93	HPS TO LPS	0.00	0	4.30	4.30	4.40	4.50 *	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	0	38.00	38.75	39.00	40.00 *	41.00	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	0	18.00	18.50	19.00	19.50 *	20.25	21.00	21.75	22.50
15	SLEEVE CAP	0.00	0	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPpersLEEVE WIDTH	0.00	0	15.00	15.50	16.25	17.00 *	18.00	19.25	20.50	21.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	14.00	14.50	15.25	16.00 *	17.00	18.25	19.50	20.75
91	BREAST WIDTH	0.00	0	32.00	32.50	33.00	34.00 *	35.00	36.00	37.00	38.00
92	BACK WIDTH	0.00	0	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
22	NECKHEIGHT	0.00	0	1.30	1.30	1.30	1.30 *	1.30	1.30	1.30	1.30
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	34.50	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	56.00

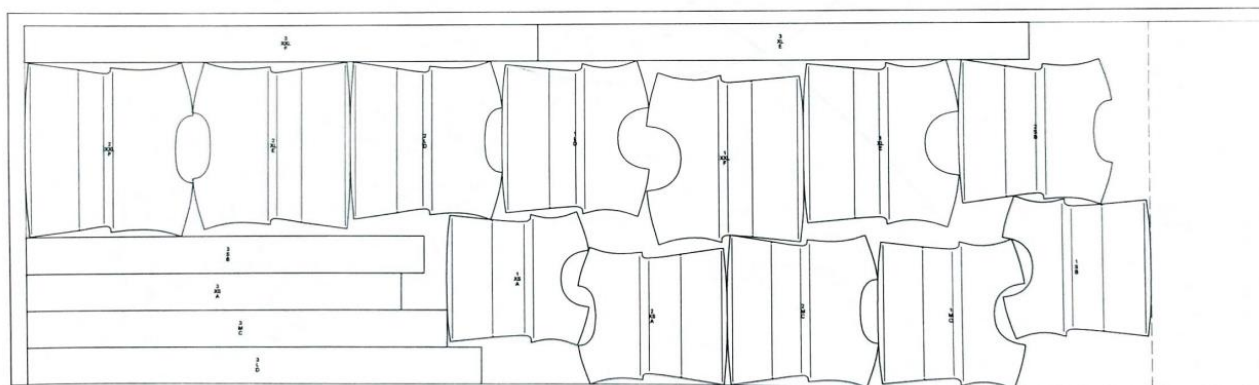
Table No 3.3.3a Measurement Sheet

Marker:

100% CTN S-JERSEY 160 GSM SOLID COLOR FABRIC.
 Marker Width : 147.32cm Weight per sq.m : 160.000
 Marker Length : 4m 45.9cm
 Marker Plies : 1
 Layout Mode : Single

User: äe8w
 Total Pieces : 18 Efficiency : 79.6%
 Total Placed : 18 Yield : 78.03cm
 Total Bundles : 6 Length per Bundle : 74.32cm

Total Weight : 1051.05
 Patterns Weight : 836.90
 Wastage Weight : 214.15
 Weight per Bundle : 175.17



Picture No 3.3.3b Marker

Costing:

Fabric Consumption as Per Spec (According to Marker)

	B/Width	B/Length	S/L CM	M / Q pc	Consmp.kg	Waste 10%	Total Cnsm.kg
Fab A. 100% Ctn S/J 140g				1	1.59	0.16	1.75
Fab B. 95/5 Ctn/Ly 2X2 260g					0.13	0.02	0.15
Total Cost Summery							
DESCRIPTION:	TK.	Y / T	Y / P	Perc (%)	Total	Total F.Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	5.00	100%	5.00		
Yarn Price - Spandex				0%	-		
Knitting Cost	20				0.25		
All Over Print (AOP) One color					-		
Dying & Finishing	75				0.94		
Other Finishing (Carbonized)					-		
Wastage: P/L-Knitting & Dyeing				10%	0.62		
Total Cost Fab.A					6.81	11.90	
Fabric B							
Yarn Price - BCI Cotton		30/s	5.00	95%	4.75		
Yarn Price - Spandex		20/d	13.50	5%	0.68		
Knitting cost	25				0.31		
All Over Print (AOP)					-		
Dying & Finishing	100				1.25		
Other Finishing (Carbonized)					-		
Wastage & P/L-Knitting,Dyeing				13%	0.91		
Total Cost Fab. B					7.90	1.18	
Fabric C							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab.C							
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						13.08	13.08
Cutting & Making - CM							4.80
Screen Print							2.00
Embroidery forhad	\$7						7.00
Garment Wash							
Accessories							
Main Label						0.16	
Size Label							
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stiring						0.58	
Price Sticker						0.31	
Poly						0.26	
Carton						0.37	
Carton Sticker						0.05	
Shipping mark						0.05	
Back Neck Tape						0.40	
BCI Hangtag						0.25	
All acc+ Other Info. Tag						0.15	
Ttl Accessories/Trimmings cost						3.60	3.60
SMS Charges May Apply							1.00
Cost / Dzn							31.48
Commercial & Overhead Expenses/pc				3.0%			0.08
Total Production Cost/Pc							2.70
Profit				2.0%			0.05
Buying Commission				5.0%			0.14
Test Cost							0.05
Total Garment Price Per Pc - FOB							2.94



Table No 3.3.3b Cost Sheet

3.4.1 ANALYSIS OF COSTING AND CONSUMPTION(AOP)

Buyer Name: Primark

Artwork:



OVERSIZE TEE
STYLE #: K3015
GRAPHIC #: EF049
FABRIC: COTTON / POLY JERSEY
PRINT: ICM007RA RC3EF TIEDYE
COLOR: PINK SMOKE
ATLAS S42-240

Picture 3.4.1a Art Work

Measurement Sheet:

Nr.	Description	Tol. (+/-)	Sample	XXS	XS	S	M	L	XL	XXL	XXXL
1d	½ CHEST ARMPIT TO ARMPIT	0.00	0	43.00	44.00	46.00	48.00 *	51.00	54.00	57.50	61.00
5a	½ BOTTOM	0.00	0	44.00	45.00	47.00	49.00 *	52.00	55.00	58.50	62.00
34	FRONTLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
33	BACKLENGTH	0.00	0	60.00	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
12b	NECKDROP C.B INSIDE	0.00	0	2.00	2.00	2.00	2.00 *	2.00	2.00	2.00	2.00
11b	NECKDROP C.F INSIDE	0.00	0	8.25	8.50	8.75	9.00 *	9.25	9.50	9.75	10.00
10d	NECKWIDTH INSIDE	0.00	0	13.50	14.00	14.50	15.00 *	15.50	16.00	16.50	17.00
6	FULL SHOULDER	0.00	0	38.00	38.50	39.00	40.00 *	41.00	42.00	43.00	44.00
93	HPS TO LPS	0.00	0	4.30	4.30	4.40	4.50 *	4.60	4.70	4.80	4.90
	SLEEVELENGTH SHORT SLEEVE	0.00	0	38.00	38.75	39.00	40.00 *	41.00	41.50	42.00	42.50
17	SLEEVEHOLE DEPTH	0.00	0	18.00	18.50	19.00	19.50 *	20.25	21.00	21.75	22.50
15	SLEEVE CAP	0.00	0	13.25	13.50	13.75	14.00 *	14.50	15.00	15.50	16.00
14a	½ UPBERSLEEVE WIDTH	0.00	0	15.00	15.50	16.25	17.00 *	18.00	19.25	20.50	21.75
	½ SLEEVEOPENING SHORT SLEEVE	0.00	0	14.00	14.50	15.25	16.00 *	17.00	18.25	19.50	20.75
91	BREAST WIDTH	0.00	0	32.00	32.50	33.00	34.00 *	35.00	36.00	37.00	38.00
92	BACK WIDTH	0.00	0	35.00	35.50	36.00	37.00 *	38.00	39.00	40.00	41.00
22	NECKHEIGHT	0.00	0	1.30	1.30	1.30	1.30 *	1.30	1.30	1.30	1.30
	WHERE TO MEASURE FROM HPS	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1a	½ CHEST	0.00	0	24.75	25.50	26.25	27.00 *	27.75	28.50	29.25	30.00
	½ EMPIRE	0.00	0	30.75	31.50	32.25	33.00 *	34.50	34.50	35.25	36.00
2a	½ WAIST	0.00	0	38.75	39.50	40.25	41.00 *	41.75	42.50	43.25	44.00
3a	½ HIP (HIGH)	0.00	0	50.50	51.00	52.00	53.00 *	54.00	55.00	56.00	57.00
4a	½ HIP (LOW)	0.00	0	60.50	61.00	62.00	63.00 *	64.00	65.00	66.00	67.00
18	½ ELBOW	0.00	0	55.00	56.00	56.00	56.00 *	56.00	56.00	57.00	56.00

Table No 3.4.1a Measurement Sheet

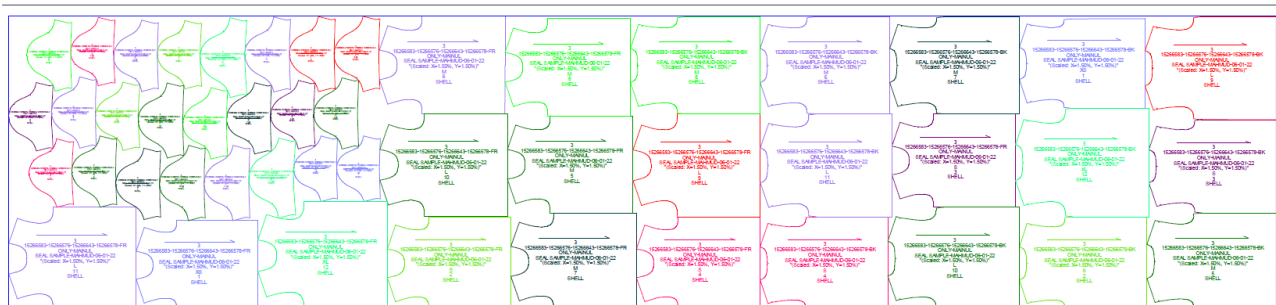
Marker:

100%COTTON S-J AOP -ALL BODY ONE WAY- GSM-140-AOP

User: Optitex-8 09.03.2022

Marker Width : 162.56cm Weight per sq.m : 140.000 Total Pieces : 48 Efficiency : 81.1%
 Marker Length : 6m 83.5cm Scale/Shrink by Factor : X=1.50% Total Placed : 48 Yield : 59.81cm
 Marker Plies : 1 : Y=1.50% Total Bundles : 12 Length per Bundle : 56.96cm
 Layout Mode : Single

Total Weight : 1555.55
 Patterns Weight : 1261.54
 Wastage Weight : 294.01
 Weight per Bundle : 129.63 X12



Picture No 3.4.1 Marker

Costing:

Fabric Costing as Per Spec (According to Marker)

Fabric Consumption							
	M / W cm	M / L cm	S/L cm	M / Q pc	Consmpt, kg	Waste 6%	Total Cnsm, kg
Fab A. 95% Viscose 5% Elastane Slub, S/J, GSM-200						6%	2.8524
Fab B.							
Fab C.							
Total Cost Summery							
<i>Description:</i>	<i>Tk</i>	<i>Y / T</i>	<i>Y / P</i>	<i>Perc</i>	<i>Total</i>	<i>Total F. Cost</i>	<i>Total Cost \$</i>
Fabric A							
Yarn Price				95%	-		
Yarn Price				5%	-		
Knitting cost					0		
All Over Print (AOP- Pigment)							
Yarn Dyeing							
Dying & Finishing					0		
Other Finishing							
Wastage & P/L-Knitting,Dyeing				13%	-		
Total Cost Fab.A					6.80	19.40	
Fabric B						0	0.0000
Yarn Price 100% cotton 2x2 rib-180 gsm							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab. B						0.00	
Fabric C							
Yarn Price						-	
Knitting Cost						-	
Dying & Finishing						-	
Wastage & P/L-Knitting,Dyeing				12%		-	
Total Cost Fab.C					0.00	0.00	
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						19.40	19.40
Cutting & Making - CM						\$ 6.00	6.00
Screen / Placement Print							-
Embroidery / Appliqué/ Smocking						3.00	3.00
Garment Wash/ Burnout Wash							-
Accessories & Trimmings							

Table No 3.4.1b Cost Sheet

Cost Sheet:

Fabric Consumption							
	M / W cm	M / L cm	S/L cm	M / Q pc	Consmpr, kg	Waste 12%	Total Cnsm, kg
Fab A. 95% Cotton 5% Elastane S/J 180 Gsm						12%	0.0000
Fab B.							
Fab C.							
Total Cost Summery							
<i>Description:</i>	<i>Tk</i>	<i>Y / T</i>	<i>Y / P</i>	<i>Perc</i>	<i>Total</i>	<i>Total F. Cost</i>	<i>Total Cost \$</i>
Fabric A							
Yarn Price		34/s	4.35	95%	4.13		
Yarn Price		20/d	11.00	5%	0.55		
Knitting cost	30				0.375		
All Over Print (AOP- Re-active)					-		
Yarn Dyeing					0.00		
Dying & Finishing (RFD)	90				1.125		
Other Finishing					0.80		
Wastage & P/L-Knitting,Dyeing				13%	0.91		
Total Cost Fab.A					7.89	0.00	
Fabric B						0	0.0000
Yarn Price 100% cotton 2x2 rib-180 gsm							
Yarn Price							
Knitting Cost							
Dying & Finishing							
Wastage & P/L-Knitting,Dyeing							
Total Cost Fab. B						0.00	
Fabric C							
Yarn Price					-		
Knitting Cost					-		
Dying & Finishing					-		
Wastage & P/L-Knitting,Dyeing				12%	-		
Total Cost Fab.C					0.00	0.00	
Collar & Cuff							
Total Fab Cost (A+B+C+Coll&Cuff)						-	0.00
Cutting & Making - CM							

Table No 3.4.2b Cost Sheet

Development Sample:



Picture No 3.4.2a Development Sample

CHAPTER-04

RESULT & DISCUSSION

4.1 Analysis of Consumption and Costing of solid garments

In chapter 3.1 we realized that trims and accessories cost are almost same like 3.60\$

But the fabric required by buyer that's are different of each other order and the costs of fabrics are also different like total fabric costs are 20\$-40\$

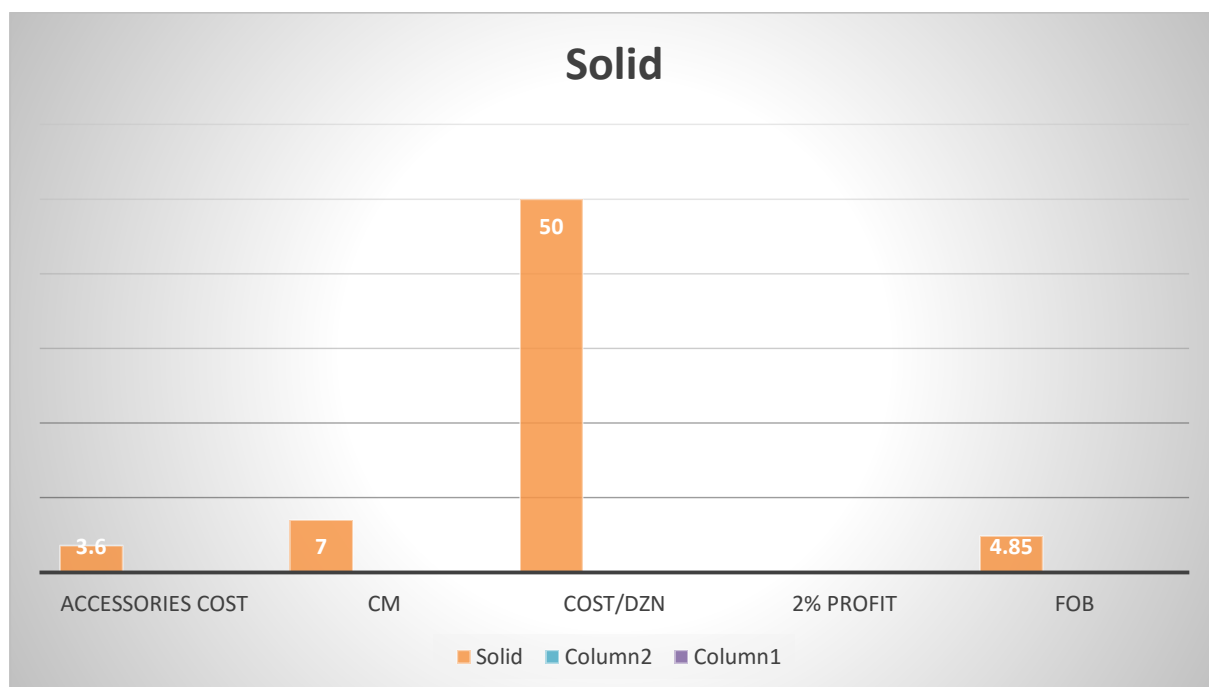
CM of solid garments are like 4\$-7\$ as well

Cost per dozen are like 20\$-50\$

2% profit of 3 garments are 0.05\$, 0.09\$ and 0.17\$

Total FOB costs are 2.85\$-4.85\$ as well

By analysis 3 solid garments we can see these products costs are different because of various styles required by buyer and also varies for fabric cost.



Graph No 4.1 Solid Garments Costing

4.2 Analysis of Consumption and Costing of Chest Print garments

In chapter 3.2 we realized that trims and accessories cost are almost same like 3.60\$,3.40\$,3.40\$
But the fabric required by buyer that's are different of each other order and the costs of fabrics are also different like total fabric costs are 12\$-16\$

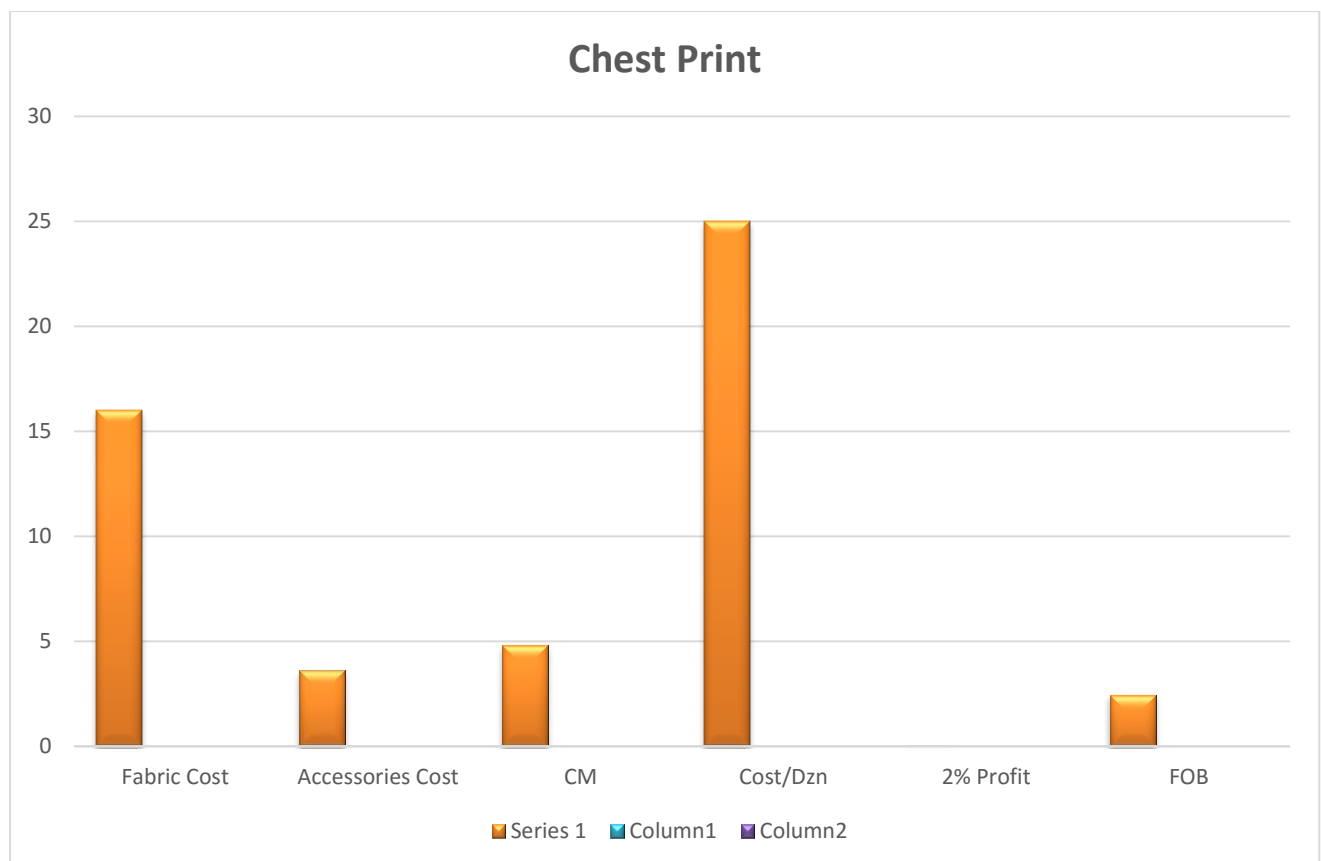
CM of solid garments are like 4.80\$ almost same

Cost per dozen are like 24\$-25\$

2% profit of 4 garments are 0.04\$, 0.04\$,0.04\$ and 0.04\$

Total FOB costs are 2.28\$-2.43\$ as well

By analysis 4 Chest Print garments we can see these products costs are different because of various styles required by buyer and mainly varies for fabric cost.



Graph No 4.2 Chest Print Garments Costing

4.3 Analysis of Consumption and Costing of Yarn Dyed (Y/D) garments

In chapter 3.3 we realized that trims and accessories cost are almost same like 3.40\$-3.60\$

But the fabric required by buyer that's are different of each other order and the costs of fabrics are also different like total fabric costs are 13\$-19\$

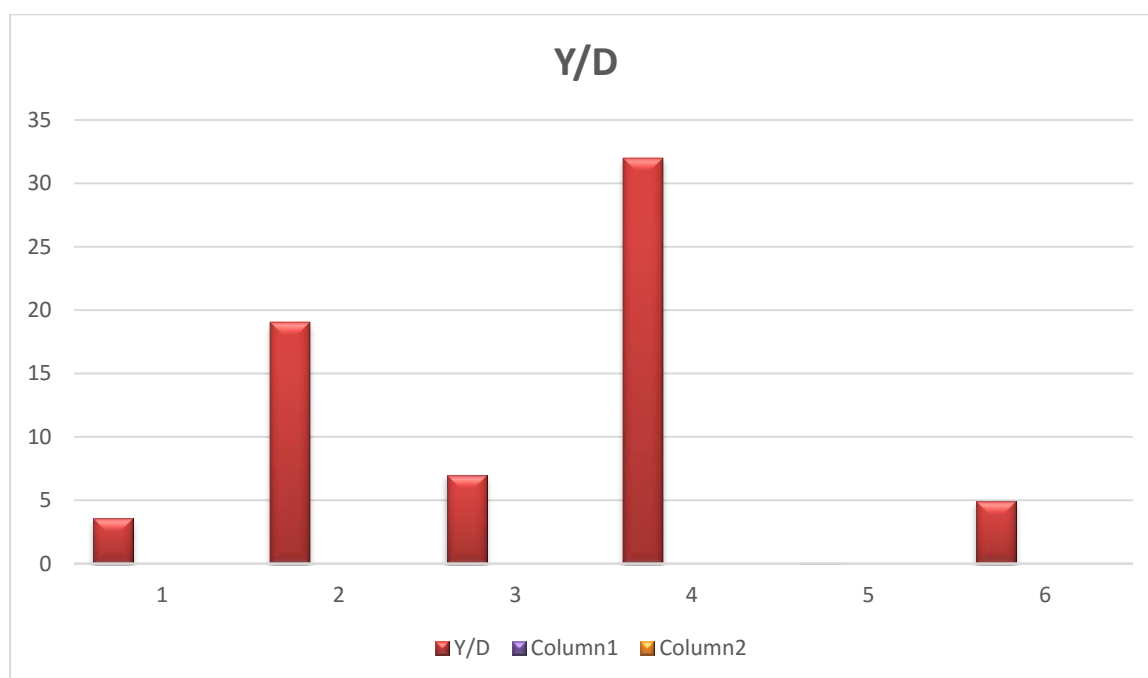
CM of solid garments are like 4\$-7\$ as well

Cost per dozen are like 30\$-32\$

2% profit of 3 garments are 0.05\$, 0.06\$ and 0.05\$

Total FOB costs are 2.93\$-4.95\$ as well

By analysis 3 Yarn Dyed(Y/D) garments we can see these products costs are different because of various styles required by buyer and mainly varies for fabric cost.



Graph No 4.3 Yarn Dyed Garments Costing

4.4 Analysis of Consumption and Costing of AOP garments

In chapter 3.4 we realized that trims and accessories cost are almost same like 3.40\$-3.60\$

But the fabric required by buyer that's are different of each other order and the costs of fabrics are also different like total fabric costs are 7\$-19\$

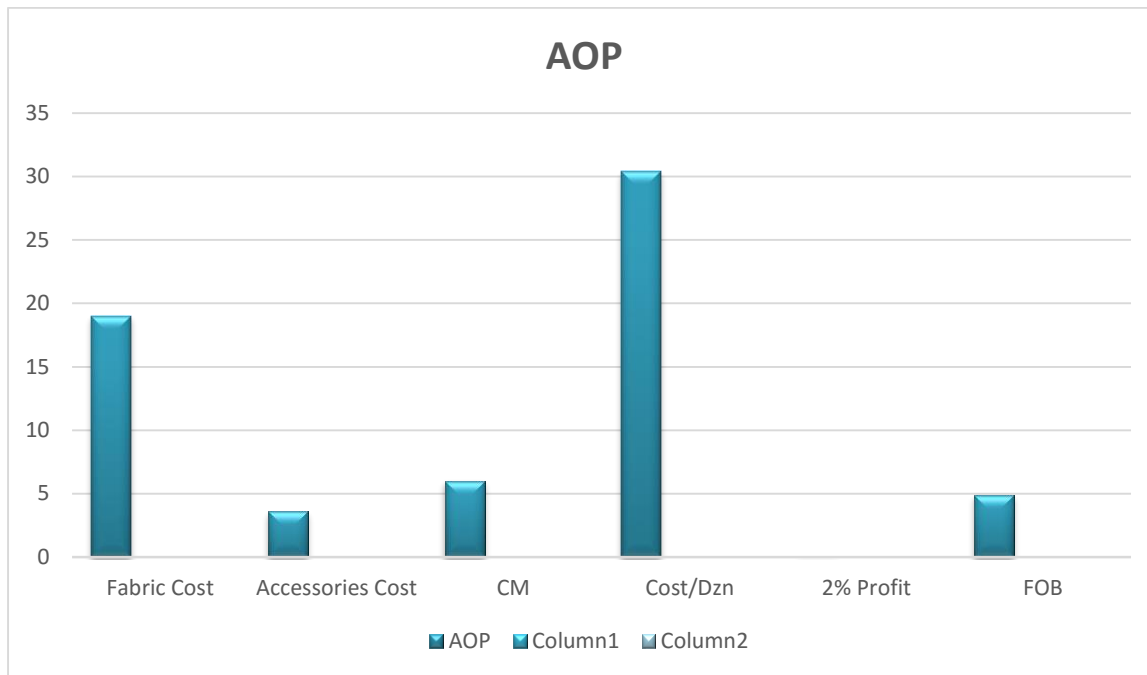
CM of solid garments are like 4\$-6\$ as well

Cost per dozen are like 19\$-30.40\$

2% profit of 3 garments are 0.03\$, 0.06\$

Total FOB costs are 2.45\$-4.90\$ as well

By analysis 3 AOP garments we can see these products costs are different because of various styles required by buyer and also varies for fabric cost.



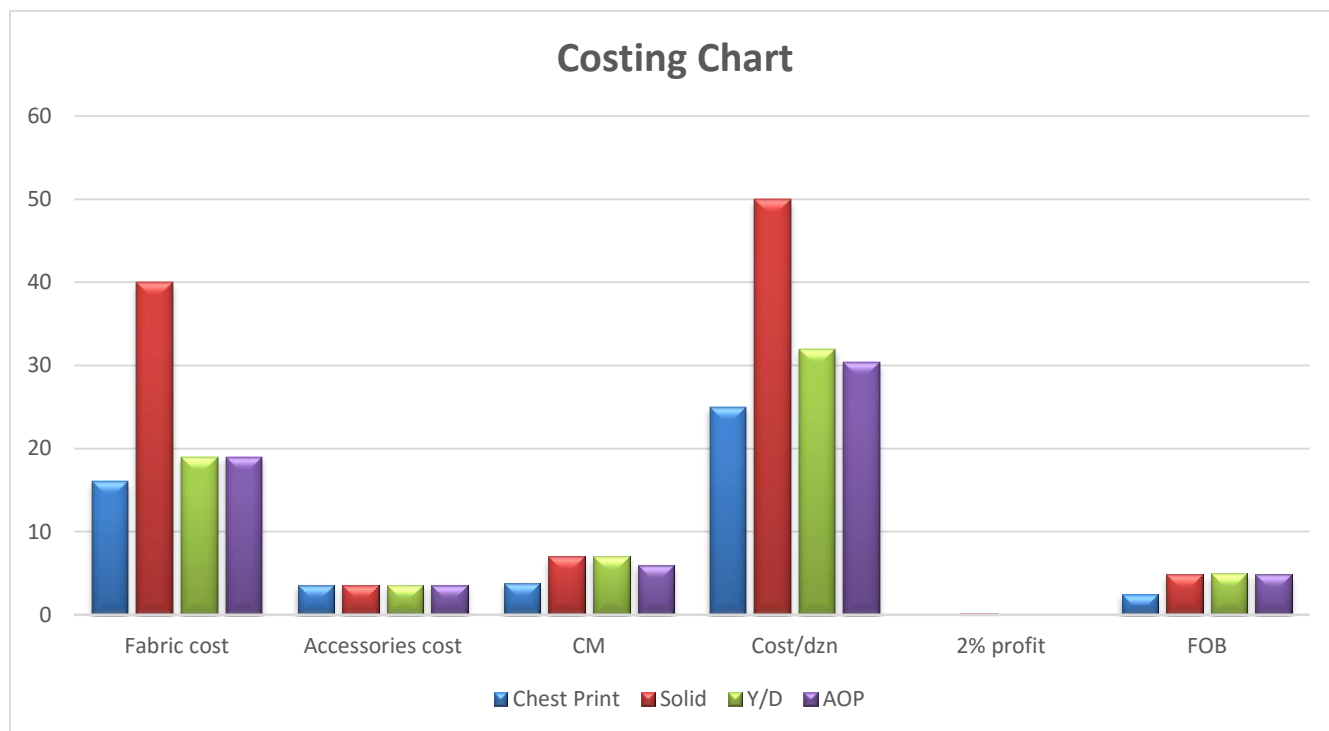
Graph No 4.4 AOP Garments Costing

4.5: Different costing of 4 type garments

	Chest Print	Solid	Yarn dyed Y/D	AOP
Fabric cost	12\$-16\$	20\$-40\$	13\$-19\$	7\$-19\$
Accessories cost	3.60\$,3.40\$,3.40\$	3.60\$	3.40\$-3.60\$	3.40\$-3.60\$
CM	4.80\$	4\$-7\$	4\$-7\$	4\$-6\$
Cost/dzn	24\$-25\$	20\$-50\$	30\$-32\$	19\$-30.40\$
2% profit	0.04\$, 0.04\$	0.05\$, 0.09\$ and 0.17\$	0.05\$, 0.06\$ and 0.05\$	0.03\$, 0.06\$
FOB	2.28\$-2.43\$	2.85\$-4.85\$	2.93\$-4.95\$	2.45\$-4.90\$

Table No 4.5 Different Costing

4.6: Graphical Chart of 4 Types Garments



Graph No 4.6 Costing Chart

In this thesis project we have analysis 12 different products that's are in four category these are solid, chest print, yarn dyed, all over print . now we can see the result of these 12 different products are given below that is the accessories and trims cost of this four category product are almost same that is 3.40 to 3.60 dollar. cost of making is also at same range for all category like 4 dollar to 6 dollar but the buyer required fabric is different cost for this reason the total cost of these products are different

In this results we can see product of Solid T-Shirt (Next) is Cheaper by cost than others. We can see the product of Solid Color T-Shirt has Maximum Profit than other Style. Here Profit has 0.17\$. But we Can See Other Products has less profit.

We can also see the cost of Product 3 has been Higher than other. It is also a product of Next Buyer. But for gliter print its price has been higher.

Overall other Products has Mostly same cost of Accessories and Trimming cost, CM, FOB. But fabric cost of different products has been different by their types and quality. Cost/Dzn has been different in different Product for their overall cost.

Chapter-05

Conclusion

Consumption and Costings are depends on buyer requirement. It's vary buyer to buyer. There are several buyers process are analyzed in this thesis and found some points. Those points are discussed below:

- By studying several order sheet it is clear that consumption and costing are different according to buyer, but some of the information can make a clearer vision if that was included in. Communicating with buyer accordingly can reduce these issues.
- By studying about consumption and costing it is found that every style has different costing,
- By studying about marker it is found that different marker causes consumption vary
- From the sewing section it clear the idea of SMV (Standard Minute Value) with detailed picture.

From this thesis learners can learned about different costing and consumption method, what is including them and what can make them easier for access to every costing and consumption work. It is clear that different buyers required obsession causes the costs and consumption vary and impact on the market that detrimental So we had made a sincere attempt to complete our work. The quantity and quality impact the cost of the garments. The size, shape, and material used in trims such as zipper, button, and label also sums up the cost of construction a garments. The cost of poly bag, hang tag, and packing is equally important as it gives an important difference when we consider the whole order quantity. So trims and accessories are directly impacts costing system.

Reference

1. https://www.nipagroup.com/?page_id=8189
2. <https://garmentsmerchandising.com>
3. www.BGMEA.com
4. www.wikipedia.com
5. <http://textilemerchandising.com>
6. <https://sites.google.com/site/apparelmerchandisingtips/>