



Faculty of Engineering  
Department of Textile Engineering

Comparative Study on Costing for Different Types of  
Garments

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A thesis submitted in partial fulfillment of the requirements for the degree of

**Bachelor of Science in Textile Engineering** Advance in

Apparel Manufacturing Technology

# LETTER OF APPROVAL

20 August, 2022

To

The Head

Department of Textile Engineering

Daffodil Smart City, Ashulia, Savar, Dhaka-1341

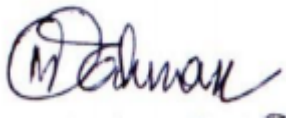
Subject: Approval of Thesis Report of B.Sc. in Textile Engineering Program.

Dear Sir,

We are just writing to let you know that this project report titled as “Comparative Study on Costing for shirt, Pant and T-shirt” Has been prepared by the student bearing ID’s 182-23-5369 & 182-23-5391 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 students have directly involved in their project activities and the report becomes vital to spark much 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

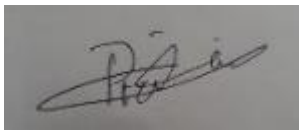
Assistant Professor

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## 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 in time



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Name: F.M Ridom Prantor Fazlu

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

Supervisor:



\_\_\_\_\_

**Md. Mominur Rahman**

Assistant Professor

Department, TE, FE, DIU

## **ACKNOWLEDGEMENT**

By the infinite mercy of Allah, we have been able to complete our project report “Comparative Study on Costing for shirt, Pant and 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 propositions complete this Project. His shrewd appeal help rational course and tries have made it possible to execute the undertaking dependably.

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, and 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 research report examines the Analysis of Shirt, Pant and T-Shirt Costing, which is one of the most important parts of the apparel business. As textile engineers, we performed this assignment titled analysis of costing of shirts, pants, and t-shirts for final educational evidence as well as to obtain for career. In this project, we collected data regarding the costing of various Shirt,Pant,T-shirts with the assistance of factory management admin. We were required by law to conceal the identity of the industry. We completed this job by analyzing the prices of various consumers' wanted items. Also known about several kinds of operations costing. We collected 5 different Shirts, Pants, and T-Shirts, identified their distinct sections, and estimated the pricing for the Garments for all of our calculations. The study clarified fabric consumption, thread consumption, CM calculation, needed poly, and cartoons computation.

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# **CHAPTER 1**

## **INTRODUCTION**

## **1.1 Background of the Study**

Cost is frequently referred to as "the economic value assigned to the resources used to manufacture a product." Costing is the process of calculating and then figuring out the whole cost of making a garment, which includes the cost of the materials, labor, and transportation as well as the general costs of running the business. The merchandiser needs to be well-versed in costs. There are several circumstances in which cost is a key factor. The costing is primarily done by the merchandiser for two reasons.

Pricing of the garment:

It's critical to estimate the cost very precisely if the producer is selling the clothes straight to end users. Clothing can be priced by adding the manufacturing cost and an anticipated markup or profit percentage. Acceptance of orders: The costing is the cornerstone of the business if the producer is exporting the clothing. The merchandiser asserts the cost of a unit of clothing based on production costs such as labor costs, administrative costs, transportation and freight costs, and corporate profit margins. With this price, the merchandiser bargains with the customer and chooses whether or not to accept the order.

A thorough understanding of all processes, including fabric purchases, sewing, packing, transport, overhead, etc., as well as information on their costs, procedures, benefits, and risks, is necessary for accurate garment costing. The cost of raw materials and accessories, the expenses of knitting, processing, finishing, sewing, and packing, and the costs of transport and conveyance are all subject to change. Since there are numerous distinct clothing styles, the costing approach will vary from style to style

## **1.2 Objectives of the Study**

- To Calculate Costing of Different Garments
- To Compare among different types of Garments
- To perform costing analysis on a Shirt, Pant and T-shirt from order sheet

## **1.3 Importance of the Study**

There is a lot of information in this report. It will send a varied message depending on the viewpoint. A student, scholar, or ordinary individual can read the report. From a simple sample type through development sheet analysis, everything is covered here. There, we uploaded several valid documents while adhering to all requirements. This report is a paper

that contains a wealth of information and briefings that will assist anyone in gaining a thorough understanding of the Development Sample of Merchandising. This thesis reports will assist a student understand the entire sample development procedure.

## **1.4 Limitation**

- We ran across the following problems while working on our thesis: We are unable to collect data due to specific constraints.
- We are unable to deliver some critical internal papers without the consent of a higher authority.
- Due to time restrictions, we were unable to collect the necessary data.

# **CHAPTER 2**

## **LITERATURE REVIEW**

## **2.1 About Costing**

One of the largest and most contentious businesses in the world today is the garment sector. The garment sector is present in the majority of emerging nations. Consumption and pricing are important considerations in the garment sector. The ideas Clothing It is important to comprehend costing.

### **2.1.2 Costing**

The mathematical computation of a product's profit and loss is known as cost. The RMG sector is one where many guys must work extremely hard to succeed. a particular goal. It's a race that moves quickly and every second counts. In order to complete their costing for an RMG merchandiser, particularly in the soft line, a task. It significantly affects your prospects of earning money overall and obtaining orders. Product costing is essential for calculating profit and loss in the clothing industry. Accurate cost estimation of products is necessary across many businesses, not only the garment industry. Otherwise, such a business won't last very long. Undoubtedly, one of the most challenging things is determining a suitable product pricing.

## **2.2 Cost of considering**

### **2.2.1 Direct Cost**

A direct cost is a price that is directly related to the output of a firm. Direct costs are the materials, labor, and expenses related with the manufacture of a product.

### **2.2.2 Indirect Cost**

This pricing strategy is referred to as indirect cost, and it relates to costs that are not directly related to production. Indirect expenditures include rent, gasoline, power, telephone, and maintenance.

### **2.2.3 Profit**

Depending on the purchase and quantity, the discount ranges from 12 to 20%. It is determined by the quantity of each style requested by the client.

### **2.2.4 Factors that are Affecting Costing**

- Production Planning



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

### **2.2.5 Point that should be considered before Costing**

**Fabrication:** We must first understand about fabrication before accepting a buyer's request. Following receipt of the order, the merchandiser must validate the strong fabric source provided and then assure the following fabric source.

**Fabric color:** Determine how many colors you'll require for your order, as well as the color-to-quantity ratio.

**Quantity:** Determine how many colors you'll require for your order, as well as the color-to-quantity ratio.

**Size Specification:** The buyer received a sample. The merchandiser double-checks the size of the clothing on the PO sheet before mass manufacturing.

**Shipment date:** Discuss the delivery shipment date with the buyer and internal management.

**Test:** To determine how many, a cost-benefit analysis of the apparel is required.

**Inspection:** Obtain information from the buyer about who inspected the product; if the product was inspected by a third party, ensure who will pay.

### **2.2.6 Cost Exploration System for Garments:**

#### **Weaving / Knitting Cost**

The GSM (Gram Square Meter) of the fabric is an important factor in the consumption of knitted clothes. The types of machinery, fabrics, mixes, and characteristics employed for the knit fabric of the clothing all contribute to the cost of production. The EPI (Ends Per Inch) is taken into account for woven garments.

#### **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.
- Color.
- Employee cost.
- Style Data
- Trims.
- Fabric.
- Color.
- Garments Costing
- Regular production information Update.
- Calculation of actual cost.

### Fabric Master

This product may be used in the textile industry for knit and woven items, as well as a combination of the two. First, master information such as fabric (knitted/woven), accessories and trims, utilized colors, and style information are entered into the system.

### Woven Fabric Master

Master gathers woven fabric information such as fabric name, fabric code, count, construction, dyeing, printing, finishing, and fabric width rate. There is a method for storing 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	Yarn Dye	NA	Denim	48	230.00	02-04-2014	ACTIVE	



12

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

### Knitted Fabric Master

Master gathers information about the cost of knitted fabric such as fabric name, fabric code, GSM, yarn price, breadth, knitting charge, dyeing cost, lost weight on dyeing fabric, brushing

charges, and printing cost, among other things. There is a method for storing the fabric swatch in the form.

■	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	

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

### Details Trim List

■	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	ZIPPER	YENKE	ZIP	9/9/2014 12:00:00 AM	ACTIVE	

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

## 2.2.7 Some Accessories Cost



### Proforma Invoice

<b>Applicant / Buyer:</b> <b>MANVILL STYLES LIMITED</b> 728, SOUTH SHYAMPUR, HEMAETPUR, SAVAR, DHAKA, BANGLADESH.	<b>Proforma Invoice No. A-TEX/BD/110/2021</b> <b>Date: 27.06.2021</b>
<b>Applicant / Buyer Ref: Order #MSL/BUCKLE-15<sup>TH</sup>-01</b>	
<b>Brand: BKE</b>	<b>Following Merchandiser : Mr. Kanak</b>

Item No.	Description	Unit	Quantity	Units Price US\$	Amount US\$
01.	Woven Main with Size Label "BKE"	Dozen	841.00	\$0.20	\$ 168.20
02.	Woven Care Label for "BKE"	Dozen	866.00	\$0.15	\$ 129.90
03.	EASY CARE TAG	Dozen	839.00	\$0.15	\$ 125.85
04.	Hangtag "BKE"	Dozen	839.00	\$0.16	\$ 134.24
05.	Price Sticker	Dozen	842.25	\$0.15	\$ 126.34
06.	Black Safety Pin (Style# DWW130)	Dozen	140.16	\$0.10	\$ 14.02
07.	Logo Guntape	Roll	80.00	\$1.20	\$ 96.00
<b>TOTAL</b>			<b>4,447.41</b>		
<b>Say US Dollar Seven Hundred Ninety-Four &amp; Cents Fifty-Five Only.</b>					<b>\$ 794.55</b>

Table No:2.2.7 Some accessories cost



# **CHAPTER 3**

## **MATERIAL AND METHOD**

### 3.1 Costing Calculation for Shirt

#### 3.1.1 Costing Calculation for Style YB 2648

**Buyer name: Buckle Artwork:**



Figure 3.1.1a Artwork for style YB 2648

## Measurement:

Measurement Point	Method	X-SMALL			SMALL			MED			LARGE			XLARG			+/-
CENTER BACK LENGTH	BACK NECK SEAM TO HEM	21 1/2			23			24 1/2	25		26			27 1/2			1/2
CHEST FLAT	1" BELOW ARMHOLE [CIRCUM]	33			35			37	3 1/2		39			41			1/2
WAIST ACROSS	FRM HPS ACROSS [CIRCUM]	33			35			37	36 1/2		39			41			1/2
BOTTOM FLAT	ACROSS @ HEM [SWEEP] [CIRCUM]	33			35			37	37		39			41			1/2
TOTAL SHOULDER	SEAM TO SEAM	13 1/4			14			14 3/4	15		15 1/2			16 1/4			1/4
ARM HOLE	STRAIGHT [ PT TO PT ]	7 1/4			7 3/4			8 1/4	8		8 3/4			9 1/4			1/4
SLEEVE LENGTH	PT TO PT	17 1/2			19			20 1/2	20 1/2		22			23 1/2			1/2
CUFF OPENING	ONT OF BUTN TO BUTN HOLE [CIRCUM]	7 3/4			8			8 1/4	9		8 1/2			8 3/4			1/4
SLEEVE CUFF	WIDTH	2 1/4			2 1/4			2 1/4	2 1/4		2 1/4			2 1/4			1/8
SLV PLACKET LENGTH	LENGTH	5			5			5	5		5			5			1/8
SLV PLACKET WIDTH	EDGE TO EDGE	3/4			3/4			3/4	3/4		3/4			3/4			1/8
MUSCLE	1" FRM ARMHOLE STRAIGHT MEA. [CIRCUM]	12 1/2			13 1/2			14 1/2	14 1/4		15 1/2			16 1/2			1/4
FOREARM	6" ABOVE CUFF OPENING [CIRCUM]	10 3/8			10 5/8			11	12		11 3/8			11 3/4			1/4
YOKE FOLD OVER	AT FRNT NECK AREA AND ARMHOLE	1 1/4			1 1/4			1 1/4	1 1/4		1 1/4			1 1/4			1/8
PATCH POCKET POSITION	FROM HPS TO POCKET EDGE	6 1/2			6 3/4			7	7		7 1/4			7 1/2			1/8
POCKET WIDTH	WIDTH	4			4			4	4.25		4			4			1/8
POCKET LENGTH	LENGTH	4 3/4			4 3/4			4 3/4	5.5		4 3/4			4 3/4			1/8
FRONT PLACKET WIDTH	EDGE TO EDGE	1 1/4			1 1/4			1	1		1 1/4			1 1/4			1/8
PLACKET TO POCKET	PLACKET EDGE TO POCKET	3/4			3/4			7/8	7/8		1			1 1/8			1/8
COLLAR HEIGHT	HEIGHT @ C. BACK	1 1/2			1 1/2			1 1/2	1 1/2		1 1/2			1 1/2			-
COLLAR POINT	AT EDGE	2			2			2	2		2			2			-
COLLAR STAND	AT CENTER BACK	1			1			1	1		1			1			-
TIE SPACE	POINT TO POINT AT FRNT	3/8			3/8			3/8	3/8		3/8			3/8			1/8
NECK CIRCUMFERENCE	C.FRONT TO C. FRONT	13			13 3/4			14 1/2	14 1/2		15 1/4			16			1/4
FRONT NECK DROP	IMAG. LINE FRM HPS TO SEAM	2 1/2			2 1/2			2 3/4	2.75		3			3 1/4			1/8
BACK NECK DROP	IMAG. LINE FRM HPS TO SEAM	1/2			1/2			1/2	1/2		1/2			1/2			1/8
NECK WIDTH	POINT TO POINT	5 3/4			5 3/4			6	6.25		6 1/4			6 1/2			1/4

Figure 3.1.1b Measurement for style YB 2648



**Table 3.1.1: Costing Sheet for Style YB 2648**

	<b>Fabric / Component Material</b>	<b>Unit Cost</b>	<b>Consumption</b>	<b>Sub-total cost</b>
Shell:	100% COTTON	\$1.75	1.96	\$ 3.43
	CONTRAST FABRIC	\$2.00	0.22	\$ 0.44
			<b>Total Fabric cost:</b>	\$ 3.87
<b>Misc</b>	<b>Description</b>	<b>Unit Cost</b>		
	CM	\$ 3.00		
	Washing	\$ 0.10		
	Basic Trims	\$ 0.95		
	Packing Cost	\$ 0.13		
			Total Misc cost:	\$ 3.90
			<b>FOB =</b>	<b>\$ 7.46</b>
<b>Basic Trims:</b>	<b>Unit Cost</b>		<b>Packing Cost</b>	<b>Units Cost</b>
Main Label	\$ 0.06		Carton	\$ 0.04
Size/Content Label			Price Tag	\$ 0.04
Care Label			Sticker	
Interlining	\$ 0.03		Polybag	\$ 0.04
Front Zip	\$ -		Hanger	\$ -
snap x 18	\$ 0.62		Silica +Tag pin	\$ 0.01

### 3.1.2 Costing Calculation for Style B2648

**Buyer name: Buckle**

**Artwork:**



Figure 3.1.2a Artwork for style B2648

## Measurement

Method	XS	S	M	M	L	XL	XXL	XXXL	XXXXL
HPS TO HEM	29	30	31	30.75	32	33	34	34 1/2	34 1/2
HPS TO HEM	28 1/2	29 1/2	30 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34	34
1" BELOW ARMHOLE	40	42	44	43.5	46	49	52	55	58
FRM HPS	17	17 1/2	18	42	18 1/2	19	19 1/2	20	20 1/2
FRM HPS ACROSS [I	37-1/2	39-1/2	41-1/2	41-1/2	43-1/2	46-1/2	49-1/2	52-1/2	55 1/2
ACROSS @ HEM [SV	40	42	44	44	46	49	52	55	58
SEAM TO SEAM	16-3/4	17-3/4	18-3/4	19	19-3/4	21-1/4	22-3/4	24-1/4	25 3/4
STRAIGHT [PT TO P	8-1/2	9	9-1/2	9.25	10	10-3/4	11-1/2	12-1/4	13
C.B TO SHOULDER F	34	35	36	36.25	37	38	39	40	40
CNT OF BUTN TO BL	8-1/4	8-3/4	9-1/4	9-1/4	9-3/4	10-1/4	10-3/4	11 1/4	11 3/4
WIDTH	3	3	3	3	3	3	3	3	3
LENGTH	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4
EDGE TO EDGE	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8
1" FRM ARMHOLE ST	14 1/4	15 1/4	16 1/4	16.5	17 1/4	18 3/4	20 1/4	21 3/4	23 1/4
8" ABOVE CUFF OPE	11-1/2	12	12 1/2	12	13	13 3/4	14 1/2	15 1/4	16
FROM HPS TO POCK	7 3/4	8	8 1/4	8 1/4	8 1/2	8 3/4	9	9 1/4	9 1/2
WIDTH	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	5 1/8	5 1/8	5 1/8
LENGTH	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	6 1/4	6 1/4	6 1/4
EDGE TO EDGE	1-1/4	1-1/4	1	1	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
PLACKET EDGE TO F	1	1 1/4	1 1/2	1 1/2	1 3/4	2	2 1/4	2 1/2	2 3/4
HEIGHT @ C. BACK	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1 3/4	1 3/4
AT EDGE	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4
AT CENTER BACK	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
POINT TO POINT AT	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2
C.FRONT TO C. FRO	15-1/2	16-1/4	17	17.25	17-3/4	18-1/2	19-1/4	20	20 3/4
IMAG. LINE FRM H	3-1/4	3-1/2	3-3/4	3-3/4	4	4-1/4	4-1/2	4 3/4	5
IMAG. LINE FRM H	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4	3/4
POINT TO POINT	6-1/2	6-3/4	7	6.75	7-1/4	7-1/2	7-3/4	8	8 1/4

Figure 3.1.2b Measurement for style B2648

**Table 3.1.2: Costing Sheet for Style B2648**

	<b>Fabric / Component Material</b>	<b>Unit Cost</b>	<b>Consumption</b>	<b>Sub-total cost</b>
Shell:	100% COTTON	\$1.75	1.96	\$ 3.43
	CONTRAST FABRIC	\$2.00	0.22	\$ 0.44
			<b>Total Fabric cost:</b>	\$ 3.87
<b>Misc</b>	<b>Description</b>	<b>Unit Cost</b>		
	CM	\$ 3.00		
	Washing	\$ 0.10		
	Basic Trims	\$ 0.95		
	Packing Cost	\$ 0.13		
			<b>FOB =</b>	<b>\$ 8.05</b>
<b>Basic Trims:</b>	<b>Unit Cost</b>		<b>Packing Cost</b>	<b>Units Cost</b>
Main Label	\$ 0.06		Carton	\$ 0.04
Size/Content Label			Price Tag	\$ 0.04
Care Label			Sticker	
Interlining	\$ 0.03		Polybag	\$ 0.04
Front Zip	\$ -		Hanger	\$ -
snap x 18	\$ 0.62		Silica+Tagpin	\$ 0.01

### 3.1.3 Costing Calculation for Style B2649

Buyer name: Buckle

Artwork:



Figure 3.1.3a Artwork for style B2649



## Measurement

											Tol.
Measurement Point	Method	XS	S	M	Vendor Specs	Buckle Specs	L	XL	XXL	XXXL	+/-
BACK LENGTH	HPS TO HEM	28 1/2	29 1/2	30 1/2	30 1/4		31 1/2	32 1/2	33 1/2	34 1/2	1/2
FRONT LENGTH	HPS TO HEM	28	29	30	30		31	32	33	34	1/2
CHEST FLAT	1" BELOW ARMHOLE (CIRCUM)	38	40	42	41 2/5		44	46	48	50	1/2
WAIST ACROSS	18" FRM HPS ACROSS (CIRCUM)	34	36	38	39		40	42	44	46	1/2
BOTTOM FLAT	ACROSS @ HEM (SWEEP) (CIRCUM)	37	39	41	41		43	45	47	49	1/2
TOTAL SHOULDER	SEAM TO SEAM	16	17	18	18		19	20	21	22	1/2
ARM HOLE	STRAIGHT (PT TO PT)	8 1/4	8 3/4	9 1/4	8 3/4		9 3/4	10 1/4	10 3/4	11 1/4	1/4
SLEEVE LENGTH	C.B. TO SHOULDER PT. TO CUFF EDGE (3 PT. MEAS.)	33	34	35	34 3/4		36	37	38	39	1/2
CUFF OPENING	CNT OF BUTN TO BUTN HOLE (CIRCUM)	7 3/4	8 1/4	8 3/4	8 1/2		9 1/4	9 3/4	10 1/4	10 3/4	1/4
SLEEVE CUFF	WIDTH	3	3	3	3		3	3	3	3	1/8
SLV PLACKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 1/2		5 3/4	5 3/4	5 3/4	5 3/4	1/8
SLV PLACKET WIDTH	EDGE TO EDGE	3/4	3/4	3/4	3/4		3/4	3/4	3/4	3/4	1/8
MUSCLE	1" FRM ARMHOLE STRAIGHT MEA. (CIRCUM)	12 3/4	13 3/4	14 3/4	15		15 3/4	16 3/4	17 3/4	18 3/4	1/4
FOREARM	8" ABOVE CUFF OPENING (CIRCUM)	11	11 1/2	12	12		12 1/2	13	13 1/2	14	1/4
PATCH POCKET	FRM HPS TO POCKET EDGE	7 3/4	8	8 1/4	8 3/8		8 1/2	8 3/4	9	9 1/4	1/8
POCKET WIDTH	WIDTH	4 5/8	4 5/8	4 5/8	4 5/8		4 5/8	4 5/8	5 1/8	5 1/8	1/8
POCKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 3/4		5 3/4	5 3/4	6 1/4	6 1/4	1/8
FRONT PLACKET WIDTH	EDGE TO EDGE	1 1/4	1 1/4	1 1/4	1		1 1/4	1 1/4	1 1/4	1 1/4	1/8
PLACKET TO POCKET	PLACKET EDGE TO POCKET	3/4	1	1 1/4	1 1/4		1 1/2	1 3/4	2	2 1/4	1/8
COLLAR HEIGHT	HEIGHT @ C. BACK	1 3/4	1 3/4	1 3/4	1 3/4		1 3/4	1 3/4	1 3/4	1 3/4	1/8
COLLAR POINT	AT EDGE	2 1/4	2 1/4	2 1/4	2 1/4		2 1/4	2 1/4	2 1/4	3	1/8
COLLAR STAND	AT CENTER BACK	1 1/4	1 1/4	1 1/4	1 1/2		1 1/4	1 1/4	1 1/4	1 1/4	1/8
TIE SPACE	POINT TO POINT AT FRNT	1/2	1/2	1/2	1/2		1/2	1/2	1/2	1/2	1/8
NECK CIRCUMFERENCE	C.FRONT TO C. FRONT	15 1/2	16 1/4	17	17 3/4		17 3/4	18 1/2	19 1/4	20	1/8
FRONT NECK DROP	IMAG. LINE FRM HPS TO SEAM	3 1/4	3-1/2	3-3/4	3-3/4		4	4-1/4	4-1/2	4-3/4	1/8
BACK NECK DROP	IMAG. LINE FRM HPS TO SEAM	3/4	3/4	3/4	.5		3/4	3/4	3/4	3/4	1/8
NECK WIDTH	POINT TO POINT	6 1/2	6 3/4	7	7		7 1/4	7 1/2	7 3/4	8	1/4
SHIRTTAIL		Front 2 1/4" Back 2 3/4"									

Figure 3.1.3b Measurement for style B2649

**Table 3.3.2: Costing Sheet for Style B2649**

	Fabric / Component Material	Unit Cost	Consumption	Sub-total cost
Shell:	100% COTTON FABRIC	\$1.87	2.15	\$ 4.02
			Total Fabric cost:	\$ 3.76
Misc	Description	Unit Cost		
	CM	\$ 3.00		
	Washing	\$ 0.10		
	Basic Trims	\$ 0.96		
	Packing Cost	\$ 0.13		
	Speical Trims			
			Total Misc cost:	\$ 4.19
			<b>FOB =</b>	<b>\$ 7.95</b>
<b>Basic Trims:</b>	<b>Unit Cost</b>		<b>Packing Cost</b>	<b>Units Cost</b>
Main Label	\$ 0.06		Carton	\$ 0.04
Size/Content Label			Price Tag	\$ 0.04
Care Label			Sticker	
Interlining	\$ 0.04		Polybag	\$ 0.04
Front Zip	\$ -		Hanger	\$ -
snap x 18	\$ 0.62		silica+Tagpin	\$ 0.01

### 3.1.4 Costing Calculation for Style B2650

Buyer name: Buckle

Artwork:



Figure 3.1.4a Artwork for style B2650



## Measurement

Measurement Point	Method	XS	S	M	M	L	XL	XXL	XXXL	XXXXL
BACK LENGTH	HPS TO HEM	29	30	31	30 3/4	32	33	34	34 1/2	34 1/2
FRONT LENGTH	HPS TO HEM	28 1/2	29 1/2	30 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34	34
CHEST FLAT	1" BELOW ARMHOLE	40	42	44	43 1/2	46	49	52	55	58
WAIST POSITION	FRM HPS	17	17 1/2	18	18	18 1/2	19	19 1/2	20	20 1/2
WAIST ACROSS	FRM HPS ACROSS (S)	37-1/2	39-1/2	41-1/2	41-1/2	43-1/2	46-1/2	49-1/2	52-1/2	55 1/2
BOTTOM FLAT	ACROSS @ HEM (SV)	40	42	44	44	46	49	52	55	58
TOTAL SHOULDER	SEAM TO SEAM	16-3/4	17-3/4	18-3/4	18-3/4	19-3/4	21-1/4	22-3/4	24-1/4	25-3/4
ARMHOLE	STRAIGHT [PT TO P]	8-1/2	9	9-1/2	9	10	10-3/4	11-1/2	12-1/4	13
SLEEVE LENGTH	C.B TO SHOULDER P	34	35	36	36	37	38	39	40	40
CUFF OPENING	CNT OF BUTN TO BL	8-1/4	8-3/4	9-1/4	9 1/2	9-3/4	10-1/4	10-3/4	11 1/4	11-3/4
SLEEVE CUFF	WIDTH	3	3	3	3	3	3	3	3	3
SLEEVE PLACKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4
SLEEVE PLACKET WIDTH	EDGE TO EDGE	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8
MUSCLE	1" FRM ARMHOLE ST	14 1/4	15 1/4	16 1/4	16	17 1/4	18 3/4	20 1/4	21-3/4	23 1/4
FOREARM	8" ABOVE CUFF OPE	11-1/2	12	12 1/2	12 1/4	13	13 3/4	14 1/2	15 1/4	16
PATCH POCKET POSITION	FRM HPS TO POCK	7 3/4	8	8 1/4	8	8 1/2	8 3/4	9	9 1/4	9 1/2
POCKET WIDTH	WIDTH	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	5 1/8	5 1/8	5 1/8
POCKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	6 1/4	6 1/4	6 1/4
FRONT PLACKET WIDTH	EDGE TO EDGE	1-1/4	1-1/4	1-1/4	1	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
PLACKET TO POCKET	PLACKET EDGE TO P	1	1 1/4	1 1/2	1 1/2	1 3/4	2	2 1/4	2 1/2	2 3/4
COLLAR HEIGHT	HEIGHT @ C. BACK	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4
COLLAR POINT	AT EDGE	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4
COLLAR STAND	AT CENTER BACK	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
TIE SPACE	POINT TO POINT AT	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2
NECK CIRCUMFERENCE	C.FRONT TO C. FRO	15-1/2	16-1/4	17	17 1/2	17-3/4	18-1/2	19-1/4	20	20-3/4
FRONT NECK DROP	IMAG. LINE FRM H	3-1/4	3-1/2	3-3/4	3-3/4	4	4-1/4	4-1/2	4 3/4	5
BACK NECK DROP	IMAG. LINE FRM H	3/4	3/4	3/4	1/2	3/4	3/4	3/4	3/4	3/4
NECK WIDTH	POINT TO POINT	6-1/2	6-3/4	7	7	7-1/4	7-1/2	7-3/4	8	8 1/4

Figure 3.1.4b Measurement for style B2650

**Table 3.1.4: Costing Sheet for Style B2650**

	Fabric / Component Material	Unit Cost	Consumption	Sub-total cost
Shell:	60% COTTON 40% POLYESTER'	\$1.52	2.1	\$ 3.19
	CONTRAST FABRIC	\$2.00	0.2	\$ 0.40
			Total Fabric cost:	\$ 3.61
Misc	Description	Unit Cost		
	CM	\$ 3.00		
	Washing	\$ 0.10		
	Basic Trims	\$ 0.96		
			Total Misc cost:	\$ 4.19
			FOB =	\$ 7.80
Basic Trims:	Unit Cost		Packing Cost	Units Cost
Main Label	\$ 0.06		Carton	\$ 0.04
Size/Content Label			Price Tag	\$ 0.04
Care Label			Sticker	
Interlining	\$ 0.04		Polybag	\$ 0.04
Front Zip	\$ -		Hanger	\$ -
snap x 18	\$ 0.62		Silica+Tagpin	\$ 0.01

### 3.1.5 Costing Calculation for Style B2651

**Buyer name: Buckle**

**Artwork:**



Figure 3.1.5a Artwork for style B2651

## Measurement

Measurement Point	Method	XS	S	M	M	L	XL	XXL	XXXL	XXXXL
BACK LENGTH	HPS TO HEM	29	30	31	30 1/2	32	33	34	34 1/2	34 1/2
FRONT LENGTH	HPS TO HEM	28 1/2	29 1/2	30 1/2	30	31 1/2	32 1/2	33 1/2	34	34
CHEST FLAT	1" BELOW ARMHOLE [C	40	42	44	43 1/2	46	49	52	55	58
WAIST POSITION	FRM HPS	17	17 1/2	18	18	18 1/2	19	19 1/2	20	20 1/2
WAIST ACROSS	FRM HPS ACROSS [C	37-1/2	39-1/2	41-1/2	42 1/2	43-1/2	46-1/2	49-1/2	52-1/2	55 1/2
BOTTOM FLAT	ACROSS @ HEM [SV	40	42	44	43 1/2	46	49	52	55	58
TOTAL SHOULDER	SEAM TO SEAM	16-3/4	17-3/4	18-3/4	19	19-3/4	21-1/4	22-3/4	24 -1/4	25 3/4
ARM HOLE	STRAIGHT [ PT TO P	8 -1/2	9	9-1/2	9 1/4	10	10-3/4	11-1/2	12-1/4	13
SLEEVE LENGTH	C.B TO SHOULDER [	34	35	36	35 3/4	37	38	39	40	40
CUFF OPENING	CNT OF BUTN TO BU	8-1/4	8-3/4	9-1/4	9 3/4	9-3/4	10-1/4	10-3/4	11 1/4	11 3/4
SLEEVE CUFF	WIDTH	3	3	3	2 7/8	3	3	3	3	3
SLEEVE PLACKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 1/2	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4
SLEEVE PLACKET WIDTH	EDGE TO EDGE	1-1/8	1-1/8	1-1/8	1/8	1-1/8	1-1/8	1-1/8	1-1/8	1-1/8
MUSCLE	1" FRM ARMHOLE STRA	14 1/4	15 1/4	16 1/4	16	17 1/4	18 3/4	20 1/4	21 3/4	23 1/4
FOREARM	8" ABOVE CUFF OPE	11 -1/2	12	12 1/2	12	13	13 3/4	14 1/2	15 1/4	16
PATCH POCKET POSITION	FROM HPS TO POCK	7 3/4	8	8 1/4	8 1/4	8 1/2	8 3/4	9	9 1/4	9 1/2
POCKET WIDTH	WIDTH	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	4 5/8	5 1/8	5 1/8	5 1/8
POCKET LENGTH	LENGTH	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	5 3/4	6 1/4	6 1/4	6 1/4
FRONT PLACKET WIDTH	EDGE TO EDGE	1-1/4	1-1/4	1-1/4	7/8	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
PLACKET TO POCKET	PLACKET EDGE TO P	1	1 1/4	1 1/2	1 1/2	1 3/4	2	2 1/4	2 1/2	2 3/4
COLLAR HEIGHT	HEIGHT @ C. BACK	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1-3/4	1 3/4	1 3/4
COLLAR POINT	AT EDGE	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4	2 1/4
COLLAR STAND	AT CENTER BACK	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1-1/4	1 1/4	1 1/4
TIE SPACE	POINT TO POINT AT	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2	1/2
NECK CIRCUMFERENCE	C.FRONT TO C. FRO	15-1/2	16-1/4	17	17 1/2	17-3/4	18-1/2	19-1/4	20	20 3/4
FRONT NECK DROP	IMAG. LINE FRM H	3-1/4	3-1/2	3-3/4	3 3/4	4	4-1/4	4-1/2	4 3/4	5
BACK NECK DROP	IMAG. LINE FRM H	3/4	3/4	3/4	1/2	3/4	3/4	3/4	3/4	3/4
NECK WIDTH	POINT TO POINT	6-1/2	6-3/4	7	7	7-1/4	7-1/2	7-3/4	8	8 1/4

Figure 3.1.5b Measurement Sheet for style B2650



**Table 3.1.5: Costing Sheet for Style B2651**

	Fabric / Component Material	Unit Cost	Consumption	Sub-total cost
Shell:	60% COTTON 40% POLYESTER'	\$1.67	2.1	\$ 3.51
	CONTRAST FABRIC	\$2.00	0.2	\$ 0.40
			Total Fabric cost:	\$ 4.50
Misc	Description	Unit Cost		
	CM	\$ 3.00		
	Washing	\$ 0.10		
	Basic Trims	\$ 0.96		
	Packing Cost	\$ 0.13		
			Total Misc cost:	\$ 4.18
			<b>FOB =</b>	<b>\$ 8.68</b>
<b>Basic Trims:</b>	<b>Unit Cost</b>		<b>Packing Cost</b>	<b>Units Cost</b>
Main Label	\$ 0.06		Carton	\$ 0.04
Size/Content Label			Price Tag	\$ 0.04
Care Label			Sticker	
Interlining	\$ 0.04		Polybag	\$ 0.04
Front Zip	\$ -		Hanger	\$ -
snap x 18	\$ 0.62		Silica+Tag pin	\$ 0.01

## 3.2 Costing Calculation for Pants

### 3.2.1 Costing Calculation for Style Harry LT

Buyer name: Life Style

Artwork



Figure 3.2.1a Artwork for style Harry LT

## Measurement

Sample Type : FIT Rejection Reason : FIT IS NOT OK.		Sample Color : LIGHT BLUE		32 Sample 1 REJECTED Date of Measure: 15/10/2020 Sample Measurer Name: ANAND.C					
Code	Description	Req	Actual	Delta	Rev	Sup Actual	Sup Delta	Agt Actual	
AMB10 1	WAIST CIRCUMFERENCE	42.50	43	0.50					
AMB10 4	LOW HIP 3INCH ABOVE CROTCH-3POINT	50.80	52.80	2					
AMB10 5	THIGH 1"INCH BELOW CROTCH	30.20	30.20	0					
AMB10 6	KNEE AT 14" BELOW THE CROTCH	19.50	19.50	0					
AMB10 7	BOTTOM HEM OPEN	16.80	17.50	0.70					
AMB11 0	FLY LENGTH BELOW WAIST BAND-MEASURE FROM BELOW WAIST BAND TO J -STITCH	14	13.50	-0.50					
AMB11 1	FRONT RISE FROM TOP W/B TO CROTCH SEAM	25.40	26.70	1.30					
AMB11 2	BACKRISE FORM TOP W/B TO CROTCH SEAM	36.20	36.20	0					
AMB11 3	INSEAM LENGTH(FINISHED LENGTH)	81	80.50	-0.50					
AMB11 4-A	FRONT SCOOP POCKET OPEN ALONG SIDE SEAM	8	7.50	-0.50					
AMB11 5-A	FRONT SCOOP POCKET OPEN ALONG WAIST SEAM	11.50	12	0.50					
AMB11 6	BACK POCKET POSITION FROM TOP OF WAISTBAND AT CENTRE BACK	12	12	0					

Figure 3.2.1b Measurement Sheet for style Harry LT

**Table 3.2.1: Costing Sheet for Style Harry LT**

<b>Style Number</b>	<b>brand</b>	<b>Parts name</b>	<b>cost</b>
Harry LT	FM	YY Fabric-1	20.00.YDS
		Fabric -1 Price	\$2.20
		Fabric 01 ttl price	\$44.00
		<b>TOTAL FABRIC VALUE</b>	<b>\$2,841.67</b>
		YY Fabric-2	2.60.YDS
		Fabric -2 Price	\$1.05
		fabric 2 ttl price	\$2.73
		fabric 2 ttl price	\$176.31
		CM	\$14.00
		<b>TOTAL CM</b>	<b>\$904.17</b>
		Trims	\$9.00
		Total Trims	\$581.25
		Belt/PRINT/EMBROIDER	\$0.00
		Wash	\$7.50
		Total Wash	\$484.38
		TEST	\$0.81
		total TEST	\$52.31
		SHIPPING	\$0.20
		Total SHIPPING	\$78.24
		Total cost	\$78.24
		<b>FACTORY FOB</b>	<b>\$6.52</b>
		<b>FACTORY VALUE</b>	<b>\$5,053.00</b>



### 3.2.2 Costing Calculation for Style Harry MID

Buyer name: Life Style

Artwork



Figure 3.2.2a Artwork for style Harry MID

## Measurement

Sample Type : FIT Rejection Reason : FIT IS NOT OK		Sample Color : LT BLUE DENIM		32 Sample 1 REJECTED Date of Measure: 20/11/2020 Sample Measurer Name: ANAND.C					
Code	Description	Req	Actual	Delta	Rev	Sup Actual	Sup Delta	Agt Actual	
AMB10 1	WAIST CIRCUMFERENCE FLAT 1/2	42	43.50	1.50					
AMB10 4	HIP AT 16CM FROM TOP OF WAISTBAND (3 POINT MEASUREMENT)	51.50	52.50	1					
AMB10 5	THIGH AT CROTCH	33	33	0					
AMB10 7	BOTTOM HEM OPEN	24.50	24.50	0					
AMB11 0	FLY LENGTH BELOW WAIST BAND J STITCH	15	14.50	-0.50					
AMB11 1	FRONT RISE FROM TOP WAIST BAND TO CROTCH SEAM	29	29.50	0.50					
AMB11 2	BACKRISE FROM TOP WAIST BAND TO CROTCH SEAM	39	38	-1					
AMB11 3	INSEAM LENGTH	24	24.50	0.50					
AMB11 4	FRONT POCKET OPENING ALONG SIDE SEAM	7.50	7.50	0					
AMB11 5	FRONT POCKET OPENING ALONG WAIST SEAM	11.50	10.50	-1					
AMB11 6	BACK POCKET PLACEMENT FROM TOP OF WAISTBAND.	12	12.50	0.50					
AMB11 7	BACK POCKET PLACEMENT FROM SIDE SEAM	4.50	5	0.50					

Figure 3.2.2b Measurement Sheet for style Harry MID

**Table 3.2.2: Costing Sheet for Style Harry MID**

<b>Style Number</b>	<b>brand</b>	<b>Parts name</b>	<b>cost</b>
Harry MID	FM	YY Fabric-1	20.00.YDS
		Fabric -1 Price	\$2.20
		Fabric 01 ttl price	\$44.00
		<b>TOTAL FABRIC VALUE</b>	<b>\$2,845.33</b>
		YY Fabric-2	2.60.YDS
		Fabric -2 Price	\$1.05
		fabric 2 ttl price	\$2.73
		fabric 2 ttl price	\$176.54
		CM	\$14.00
		<b>TOTAL CM</b>	<b>\$905.33</b>
		Trims	\$9.00
		Total Trims	\$582.00
		Belt/PRINT/EMBROIDER	\$0.00
		Wash	\$7.00
		Total Wash	\$452.67
		TEST	\$0.81
		total TEST	\$52.38
		SHIPPING	\$0.20
		Total SHIPPING	\$12.93
		Total cost	\$77.74
		FACTORY FOB	\$6.48
		<b>FACTORY VALUE</b>	<b>\$5,027.19</b>

### 3.2.3 Costing Calculation for Style Tyle MID

Buyer name: Life Style

Artwork



Figure 3.2.3a Artwork for style Tyle MID

## Measurement

Sample Type : FIT Rejection Reason : BACK WAISTBAND SHAPE AND SPEC		Sample Color : MID WASH		32 Sample 1 REJECTED Date of Measure: 29/10/2020 Sample Measurer Name: ANAND.C					
Code	Description	Req	Actual	Delta	Rev	Sup Actual	Sup Delta	Agt Actual	
AMB10 1	WAIST CIRCUMFERENCE	42.50	42.50	0					
AMB10 4	LOW HIP AT 16CM FROM TOP OF WAISTBAND	51	51.50	0.50					
AMB10 5	THIGH 1"INCH BELOW CROTCH	29.50	30	0.50					
AMB10 6	KNEE AT 14" BELOW THE CROTCH	20	20	0					
AMB10 7	BOTTOM HEM OPEN	16.20	17	0.80					
AMB11 0	FLY LENGTH BELOW WAIST BAND-MEASURE FROM BELOW WAIST BAND TO J -STITCH	14.50	15	0.50					
AMB11 1	FRONT RISE FROM TOP W/B TO CROTCH SEAM	27.20	28.20	1					
AMB11 2	BACKRISE FORM TOP W/B TO CROTCH SEAM	37.40	37.40	0					
AMB11 3	INSEAM LENGTH(FINISHED LENGTH)	81	82.50	1.50					
AMB11 4-A	FRONT SCOOP POCKET OPEN ALONG SIDE SEAM	7.50	7.50	0					
AMB11 5-A	FRONT SCOOP POCKET OPEN ALONG WAIST SEAM	11.50	11	-0.50					
AMB11 6	BACK POCKET POSITION FROM TOP OF WAISTBAND AT CENTRE BACK	12	12	0					

Figure 3.2.3b Measurement Sheet for style Tyle MID

**Table 3.2.3: Costing Sheet for Style Tyle MID**

Style Name	brand	Parts name	cost
TYLE MID	FM	YY Fabric-1	19.80.YDS
		Fabric -1 Price	\$2.45
		Fabric 01 ttl price	\$48.51
		TOTAL FABRIC VALUE	\$3,136.98
		YY Fabric-2	2.60.YDS
		Fabric -2 Price	\$1.05
		fabric 2 ttl price	\$2.73
		fabric 2 ttl price	\$176.54
		CM	\$14.00
		TOTAL CM	\$905.33
		Trims	\$9.00
		Total Trims	\$582.00
		Belt/PRINT/EMBROIDER	\$0.00
		Wash	\$6.50
		Total Wash	\$420.33
		TEST	\$0.81
		total TEST	\$52.38
		SHIPPING	\$0.20
		Total SHIPPING	\$12.93
		Total cost	\$81.75
		FACTORY FOB	\$6.81
		FACTORY VALUE	\$5,286.50

### 3.2.4 Costing Calculation for Style James LT

Buyer name: Life Style

Artwork



Figure 3.2.4a Artwork for style James LT

## Measurement

Sample Type : FIT Rejection Reason : FIT IS NOT OK.		Sample Color : LIGHT BLUE		32 Sample 1 REJECTED Date of Measure: 15/10/2020 Sample Measurer Name: ANAND.C				
Code	Description	Req	Actual	Delta	Rev	Sup Actual	Sup Delta	Agt Actual
AMB10 1	WAIST CIRCUMFERENCE	42.50	43	0.50				
AMB10 4	LOW HIP 3INCH ABOVE CROTCH-3POINT	50.80	52.80	2				
AMB10 5	THIGH 1"INCH BELOW CROTCH	30.20	30.20	0				
AMB10 6	KNEE AT 14" BELOW THE CROTCH	19.50	19.50	0				
AMB10 7	BOTTOM HEM OPEN	16.80	17.50	0.70				
AMB11 0	FLY LENGTH BELOW WAIST BAND-MEASURE FROM BELOW WAIST BAND TO J -STITCH	14	13.50	-0.50				
AMB11 1	FRONT RISE FROM TOP W/B TO CROTCH SEAM	25.40	26.70	1.30				
AMB11 2	BACKRISE FORM TOP W/B TO CROTCH SEAM	36.20	36.20	0				
AMB11 3	INSEAM LENGTH(FINISHED LENGTH)	81	80.50	-0.50				
AMB11 4-A	FRONT SCOOP POCKET OPEN ALONG SIDE SEAM	8	7.50	-0.50				
AMB11 5-A	FRONT SCOOP POCKET OPEN ALONG WAIST SEAM	11.50	12	0.50				
AMB11 6	BACK POCKET POSITION FROM TOP OF WAISTBAND AT CENTRE BACK	12	12	0				

Figure 3.2.4b Measurement Sheet for style James LT



**Table 3.2.5: Costing Sheet for Style James LT**

<b>Style Number</b>	<b>brand</b>	<b>Parts name</b>	<b>cost</b>
JAMES LT	FM	YY Fabric-1	19.00.YDS
		Fabric -1 Price	\$2.80
		Fabric 01 ttl price	\$53.20
		<b>TOTAL FABRIC VALUE</b>	\$3,431.40
		YY Fabric-2	2.60.YDS
		Fabric -2 Price	\$1.05
		fabric 2 ttl price	\$2.73
		fabric 2 ttl price	\$176.09
		CM	\$14.00
		<b>TOTAL CM</b>	\$903.00
		Trims	\$9.00
		Total Trims	\$580.50
		Belt/PRINT/EMBROIDER	\$0.00
		Wash	\$7.50
		Total Wash	\$483.75
		TEST	\$0.81
		Total TEST	\$52.25
		SHIPPING	\$0.20
		Total SHIPPING	\$12.90
		Total cost	\$87.44
		FACTORY FOB	\$7.29
		FACTORY VALUE	\$5,639.88

### 3.2.5 Costing Calculation for Style Leo MID

Buyer name: Life Style

Artwork



Figure 3.2.5a Artwork for style Leo MID

## Measurements

Sample Type : FIT Rejection Reason : FIT IS NOT OK		Sample Color : DK WASH DENIM		M Sample 1 REJECTED Date of Measure: 20/11/2020 Sample Measurer Name: ANAND.C				
Code	Description	Req	Actual	Delta	Rev	Sup Actual	Sup Delta	Agt Actual
AMJKT 101	CHEST 1" BELOW ARMHOLE FLAT	57	57.50	0.50				
AMJKT 104	BOTTOM HEM FLAT ON THE BAND	51	53.50	2.50				
AMJKT 105	ACROSS SHOULDER	48	49	1				
AMJKT 106	ACROSS FRONT AT 15CM BELOW HPS	42	42	0				
AMJKT 107	SLEEVE LENGTH FROM SHOULDER	64.50	65	0.50				
AMJKT 111	ARM HOLE STRAIGHT	23.50	24	0.50				
AMJKT 112	BICEP AT THE ARMHOLE	20.50	21	0.50				
AMJKT 113	CB LENGTH	66	66	0				
AMJKT 114	BACK NECK WIDTH	17	17	0				
AMJKT 115	HOOD WIDTH AT MAX POINT	0						
AMJKT 115	BACK NECK DROP	2	2	0				
AMJKT 115	HOOD HEIGHT AT HPS	0						

Figure 3.2.5b Measurement Sheet for style Leo MID

**Table 3.2.5: Costing Sheet for Style Leo MID**

<b>Style Number</b>	<b>brand</b>	<b>Parts name</b>	<b>cost</b>
LEO MID	FM	YY Fabric-1	20.00.YDS
		Fabric -1 Price	\$2.20
		Fabric 01 ttl price	\$44.00
		<b>TOTAL FABRIC VALUE</b>	<b>\$2,841.67</b>
		YY Fabric-2	2.60.YDS
		Fabric -2 Price	\$1.05
		fabric 2 ttl price	\$2.73
		fabric 2 ttl price	\$176.31
		CM	\$14.00
		<b>TOTAL CM</b>	<b>\$904.17</b>
		Trims	\$9.00
		Total Trims	\$581.25
		Belt/PRINT/EMBROIDER	\$0.00
		Wash	\$7.50
		Total Wash	\$484.38
		TEST	\$0.81
		total TEST	\$52.31
		SHIPPING	\$0.20
		Total SHIPPING	\$12.92
		Total cost	\$78.24
		FACTORY FOB	\$6.52
		<b>FACTORY VALUE</b>	<b>\$5,053.00</b>

### 3.3 Costing Calculation for T-shirt

#### 3.3.1 Costing Calculation for Style KAAR3589J

Buyer name: Next

Artwork

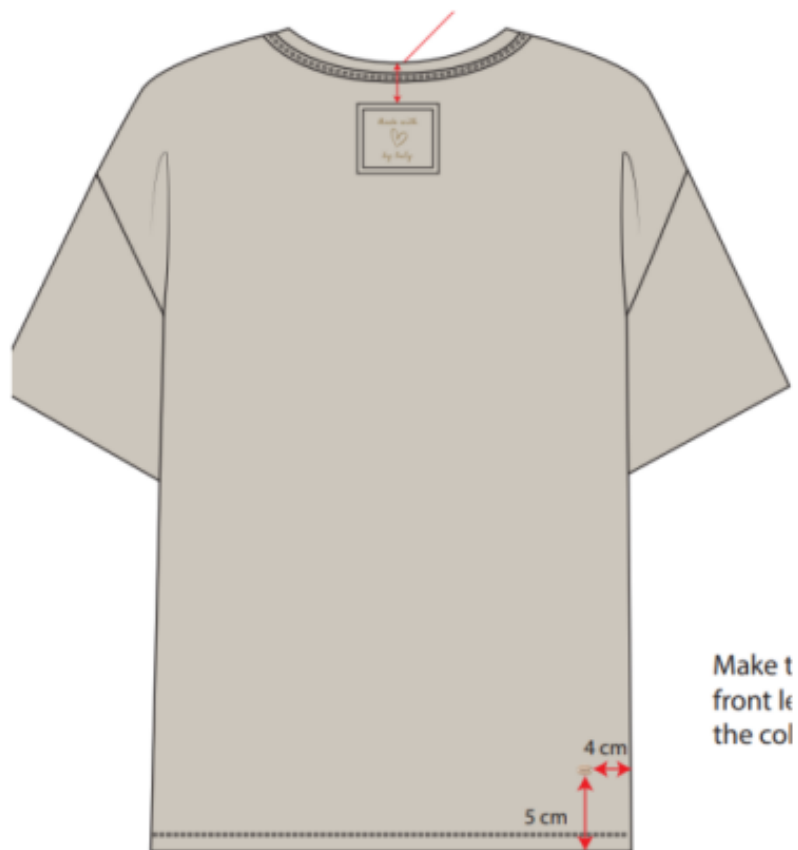


Figure 3.3.1a Artwork for style KAAR3589J

## Measurement:

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 UPPERSLEEVE 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

Figure 3.3.1b Measurement Sheet for style KAAR3589J

**Table 3.3.1: Costing Sheet for Style KAAR3589J**

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	15				0.31		
Dying & Finishing	180				2.25		
Wastage & P/LKnitting, 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 stirring						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						0.26	
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
<b>Total Garment Price Per Pc – FOB</b>							<b>2.85</b>

### 3.3.2 Costing Calculation for Style DT-KR-106

Buyer name: Next

Artwork



Figure 3.3.2a Artwork for style DT-KR-106



## Measurement

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 UPPERSLEEVE 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

Figure 3.3.2b Measurement Sheet for style DT-KR-106

**Table 3.3.2: Costing Sheet for Style DT-KR-106**

DESCRIPTION	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		20/s	4.60	100%	4.60		
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/LKnitting, 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 stirring						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							0.10
Cost / Dzn							38.56
Commercial & Overhead Expenses/pc				3.0%			3.31
Total Production Cost/Pc							0.07
Profit				2.0%			0.17
Buying Commission				5.0%			0.05

Test Cost							0.05
<b>Total Garment Price Per Pc - FOB</b>							<b>3.59</b>

### 3.3.3 Costing Calculation for Style DT-KR-107

**Buyer name: Next**

**Artwork**



Figure 3.3.3a Artwork for style DT-KR-107

## Measurement

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 UPPERSLEEVE 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

Figure 3.3.3b Measurement Sheet for style DT-KR-107

**Table 3.3.3: Costing Sheet for Style DT-KR-107**

DESCRIPTION	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		20/s	4.60	100%	4.60		
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/LKnitting, 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 stirring						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							0.10
Cost / Dzn							38.56
Commercial & Overhead Expenses/pc				3.0%			3.31
Total Production Cost/Pc							0.07
Profit				2.0%			0.17
Buying Commission				5.0%			0.05
Test Cost							0.05
<b>Total Garment Price Per Pc – FOB</b>							<b>3.59</b>

### 3.3.4 Costing Calculation for Style 071506

Buyer name: M&S

Artwork



Figure 3.3.4a Artwork for style 071506



## Measurement

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

Figure 3.3.3b Measurement Sheet for style 071506

**Table 3.3.4: Costing Sheet for Style 071506**

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		
Knitting Cost	20				0.25		
Dying & Finishing	75				0.94		
Wastage: P/L-Knitting & Dyeing				10%	0.59		
Total Cost fabric A					6.48		
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		
Dying & Finishing	100				1.25		
Wastage & P/LKnitting, Dyeing				13%	0.87		
Total Cost Fab. B					7.60	1.09	
Total Fab Cost (A+B)						12.34	12.34
Cutting & Making - CM							4.80
Screen Print							1.50
Embroidery							2.50
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.56	
Hangtag with stirring						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							1.0
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
<b>Total Garment Price Per Pc – FOB</b>							<b>2.45</b>



### 3.3.5 Costing Calculation for Style 11-SP-02825

Buyer name: Pepco

Artwork

:



Figure 3.3.5a Artwork for style 11-SP-02825

## Measurement:

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 UPBERSLEEVE 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

Figure 3.3.5b Measurement Sheet for style 11-SP-02825

**Table 3.3.5: Costing Sheet for Style 11-SP-02825**

Description	TK.	Y / T	Y / P	Perc (%)	Total	Total F..Cost	Total Cost \$
Fabric A							
Yarn Price - Organic Cotton		30/s	4.00	100%	4.00		
Knitting Cost	20				0.25		
Dying & Finishing	150				1.88		
Other Finishing ( Carbonized)	60				0.88		
Wastage: P/L-Knitting & Dyeing				10%	0.70		
Total Cost fabric 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		
Dying & Finishing	165				2.06		
Other Finishing ( Carbonized)	60				0.88		
Wastage & P/LKnitting, Dyeing				12%	0.91		
Total Cost Fab. A							
Total Cost Fab. B					8.52	1.23	
Total Fab Cost (A+B)						12.42	12.42
Cutting & Making - CM							5.40
Screen Print							2.00
Embroidery							
Main Label						0.16	
Size Label						0.00	
Care Label						0.25	
Sewing Thread						0.46	
Hangtag with stirring						0.48	
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						3.40	3.40
SMS Charges May Apply							1.0
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
<b>Total Garment Price Per Pc - FOB</b>							<b>2.28</b>

# **CHAPTER 4**

## **RESULT & DISCUSSION**

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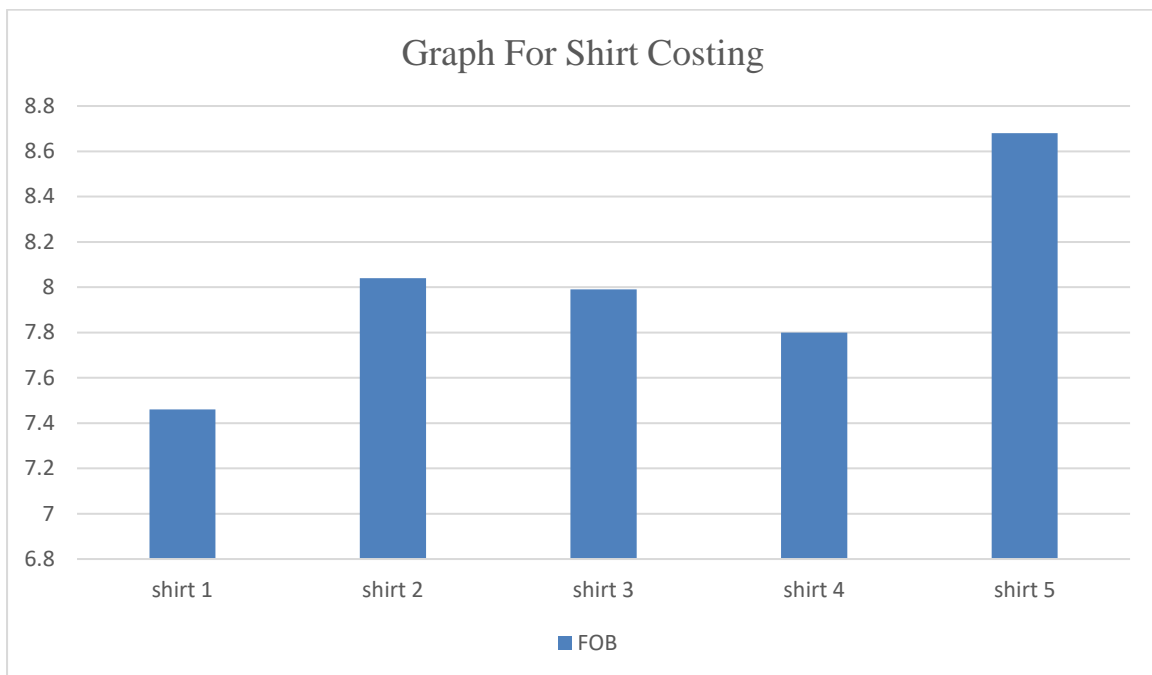
## 4.1: Analysis of costing for Shirts

Parts cost	shirt 01	shirt 02	shirt 03	shirt 04	shirt 05
Buyer name:	buckle	buckle	buckle	buckle	buckle
Style Number:	<b>YB2648</b>	<b>B2648</b>	<b>B2649</b>	<b>B2650</b>	<b>B2651</b>
<b>FABRIC COST</b>	1.75\$	1.75\$	1.87 \$	1.52\$	1.67\$
CONTRAST FABRIC	2.00\$	2.00\$	2.00\$	2.00\$	\$2.00
<b>TOTAL FABRIC COST</b>	<b>=3.87\$</b>	<b>=3.87\$</b>	<b>=3.87\$</b>	<b>=3.52</b>	<b>=3.67\$</b>

Parts cost	Shirt 01	Shirt 02	Shirt 03	Shirt 04	Shirt 05
Basic					
Care label	0.06\$	0.03\$	0.06	0.06	0.06
Interlining	0.03\$	-	0.04	-	0.03
Front zip	-	0.62\$	-	0.04	-
Snap x 18	0.05\$	-	0.62	-	0.62
Button	-	0.24	-	0.62	-
Thread	0.24\$	-	0.24	0.24	0.24

Parts cost	Shirt 01	Shirt 02	Shirt 03	Shirt 04	Shirt 05
<b>Packing cost</b>					

Carton	0.04\$	-	0.04	0.04	0.04
Price tag	0.04\$	-	0.04	-	0.04
Sticker	0.04\$	-	0.04	0.04	-
Polybag	0.04	-	-	0.04	0.04
Hanger	0.01	-	-	-	-
Silica + tag pin	0.02	-	0.01	0.01	0.01
<b>FOB</b>	<b>7.46\$</b>	<b>8.04\$</b>	<b>7.99\$</b>	<b>7.80\$</b>	<b>8.68\$</b>



There are certain types of shirts that every man should have in his wardrobe, whether you're a businessman or a barista. Some styles, like Oxford button-down shirts and casual chambray, are designed for particular occasions and times of the year and can be worn in a variety of ways.

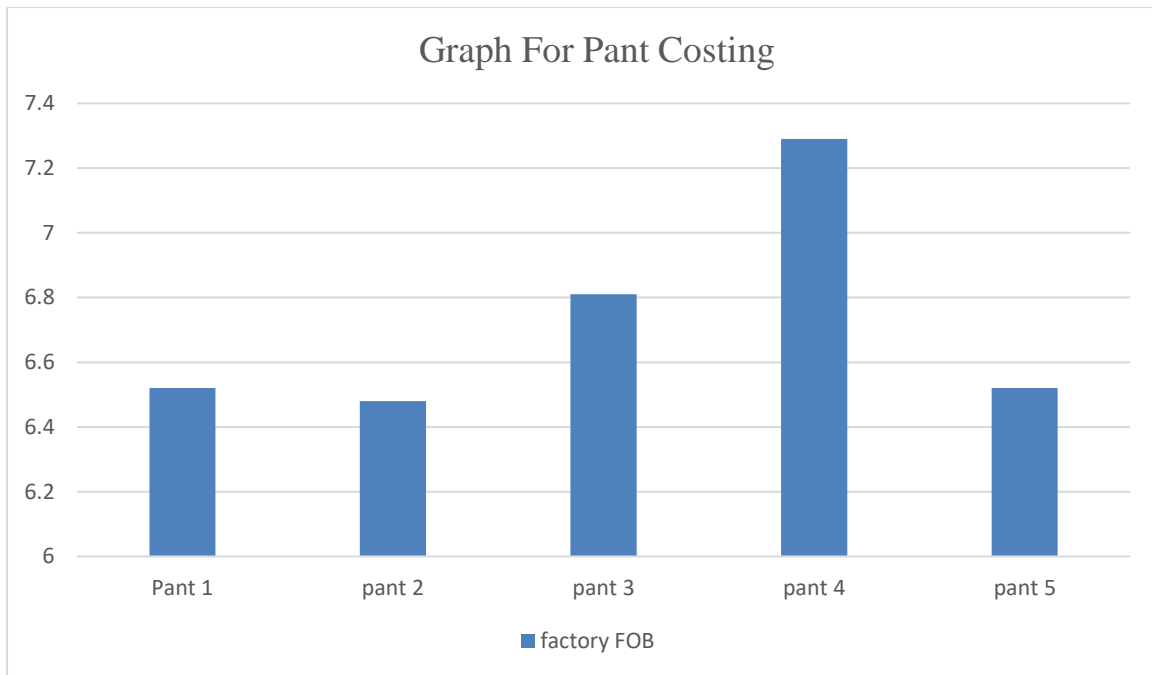
Every shirt has different parts and different prices. In this chapter, we mention costs and parts.

For example:

The first shirt has 7.46\$ FOB but the second shirt has 8.05\$ FOB. Every shirt has a different FOB.

## 4.2 Analysis of costing for Pants

<b>Parts name</b>	<b>Pant 01</b>	<b>Pant 02</b>	<b>Pant 03</b>	<b>Pant 04</b>	<b>Pant 05</b>
<b>Buyer name</b>	<b>Life style</b>	<b>Life style</b>	<b>Life style</b>	<b>Life style</b>	<b>Life style</b>
<b>Style number</b>	<b>Harry LT</b>	<b>Harry MID</b>	<b>TYLE MID</b>	<b>JAMES LT</b>	<b>LEO MID</b>
Fabric-1	\$2.20	\$2.20	\$2.45	\$2.80	\$2.20
Fabric 01 ttl price	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05
Trims	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Wash	\$7.00	\$6.50	\$7.50	\$7.50	\$6.50
TEST	\$0.81	\$0.81	\$0.81	\$0.81	\$0.81
SHIPPING	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
<b>FACTORY FOB</b>	<b>\$6.52</b>	<b>\$6.48</b>	<b>\$6.81</b>	<b>\$7.29</b>	<b>\$6.52</b>



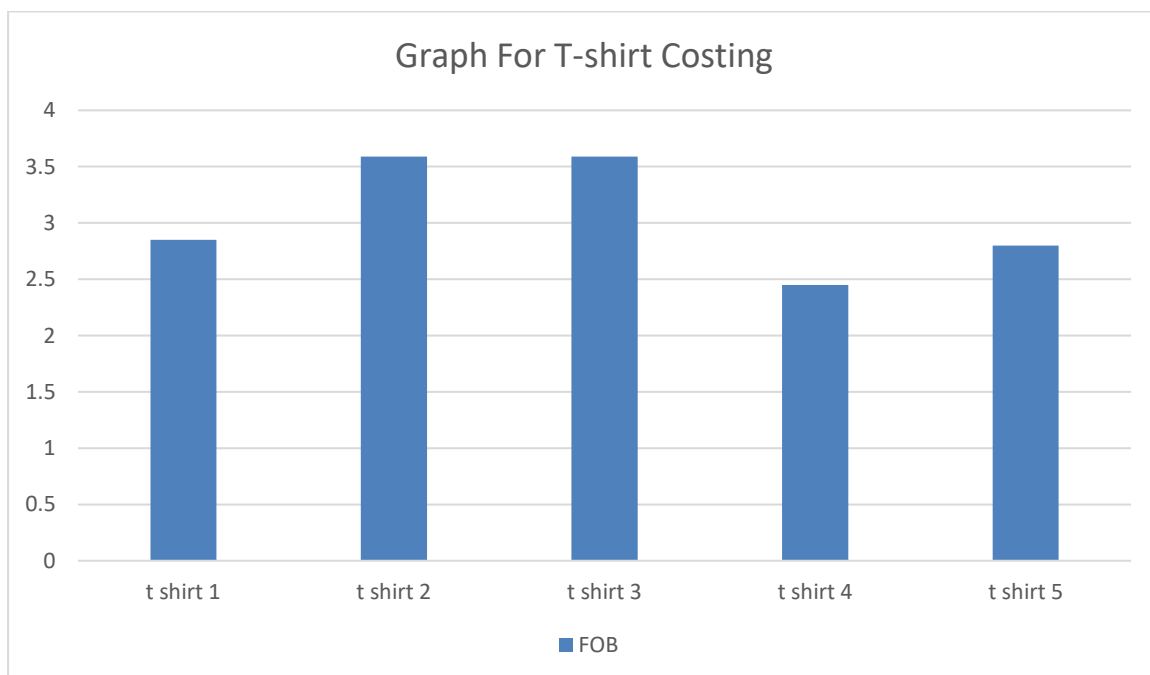
There has been shown difference between pants. Pant is widely one of the most popular garments in textile industry. There are mostly jeans which every man or women should have. Jeans is vastly popular on all over the world. There are many certain things between pants which differ in costing.

Every pant has different parts and different prices in this chapter, we mention costs and parts. For Example: The parts and accessories price are different between pants and the FOB is different such as for Pant 1 FOB is 6.52\$ for pant 2 6.48\$ and for pant 3 FOB is 6.81\$ and 4 number have 7.26 or last one have 4.5\$.



### 4.3 Analysis of Costing for T-Shirts

Parts name	t-shirt 1	t-shirt 2	t-shirt 3	t-shirt 4	t-shirt
Fabric	2.06	2.12	2.60	2.21	1.06
Yarn price- spandex	-	-	-	-	-
Knitting cost	0.25	0.35	0.34	0.25	0.35
Dying cost	0.4	0.05	0.04	0.2	0.09
Wastage	0.8	0.5	0.5	0.9	0.7
Cutting cost	0.40	0.50	0.56	0.42	0.58
Printing cost	0.16	0.18	0.13	0.18	0.13
Main label	0.00	0.00	0.00	0.00	0.00
Size label	0.25	0.21	0.23	0.25	0.23
Care label	0.05	0.09	0.02	0.35	0.06
Sewing thread	0.06	0.07	0.02	0.24	0.06
Stickers	0.4	0.05	0.04	0.5	0.08
Poly	0.26	0.36	0.35	0.26	0.38
Back neck tap	0.40	0.30	0.37	0.45	0.34
cartoon	0.37	0.26	0.27	0.33	0.23
Shipping mark	0.25	0.30	0.38	0.23	0.32
All accessories	3.60	2.40	2.46	3.60	2.42
Total FOB	2.85\$	3.59\$	3.59\$	2.45\$	2.8\$



There has been shown difference between t-shirt. T-shirt is widely one of the most popular garments in textile industry. There are mostly jeans which every man or women should have. Knit is vastly popular on all over the world. There are many certain things between t-shirt which differ in costing.

Every t-shirt has different parts and different prices.in this chapter, we mention costs and parts.

For Example: The parts and accessories price are different between pants and the FOB is different such as for Pant 1 FOB is 2.85\$ for pant 2 3.59\$ and for pant 3 FOB is 3.59\$ number 4 have 2.4\$ and the last have 2.8\$

#### 4.4 Differences between 3 products of this report

Fabrication	Product 1 (Shirt)	Product 2 (Pant)	Product 3 (T-Shirt)
GSM	180 GSM	280 GSM.	160 GSM
Comments	Measurements, Fitting issue,	Waistbandheight,Uneven gap between zipper, Noticed waviness at the back waist seam	Measurement issue, accessories, Fabrication, Neck, shoulder, armhole,
Accessories	Woven label, Care label, Size label, Hangtag, Country label all are used.	Woven label, Care label, Size label, Hangtag, Country label all are used.	Woven label, Care label, Size label, Hangtag, Country Label all are used.

Approval	Product approved in 5 <sup>th</sup> observation by buyers	Product approved in 4th observation by buyers.	Product approved in 6th observation by buyers.
<b>FOB</b>	<b>3.61\$</b>	<b>6.5\$</b>	<b>2.8\$</b>

# **CHAPTER 5**

## **CONCLUSION**

The cost is determined by the buyer's specifications. It differs from buyer to buyer. This thesis examines numerous buyer processes and discovers several points. These points are covered more below:

- For shirts we can say each shirt has same processing but different pricing such as shirt 1 price is 7.46\$ where shirt 5 price is 8.68\$.Some reason to differ a price is fabric price, contrast fabric price.
- For Pant the accessories is quite few than shirts but pant price is similar to one another for a big bulk production and Pant GSM is higher than shirt and pant.
- T-Shirt price is lower than shirt and pant ,average t-shirt price is 2.85\$ but T-Shirt has printing and embroidery which is a quite difficult process.
- By Studying it has been discovered via research that each style has a distinct costing.
- By looking at a variety of order forms reveals that pricing varies based on the customer, but if that information was disclosed, some of the information may be more accessible. These issues may be avoided by communicating effectively with clients.

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