**Apparel Production in Bulk Costing Worksheet Key**

Complete this worksheet with the following information: In one week, you are going to order 150 juniors pants for fall, style #8510 in black and navy, sizes extra small through extra-large. For construction, you will need 225 yards of fabric ($5.50/yard) and lining ($2.75/yard), 50 spools of thread (.45 each) and have it sewn on a ¼ inch seam allowance. Each pant will need a 7-inch zipper ($45 for 150), one button ($15 for 150), a label and a care label (each is $24 for

1. and a hangtag ($15 for 150). It will take a total of 81 hours to equally grade, mark and cut. Employees will be paid $2.50/hour. It will take a total of 120 hours to sew the pants. Employees that sew will be paid $4.00/hour. Total weight of the pants will be 25 pounds. Airfreight will cost $1.75 per pound. Retail mark-up is 50%.

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| Date: | 1 week from today |  |  |  |  |  |  | Style #: | 8510 |  |  |  |  |  |  |  |  | Allowance: | ¼ inch |  |  |  |
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| Description: | juniors pants |  |  |  |  |  | Season: | Fall |  |  |  |  |  |  |  |  |  | Colors: | black and navy |  |
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| Size Range: | XS-XL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Wholesale price: | $44.73 |  |  |  |  | Retail price: | $67.10 |  |
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| **Materials** |  |  | **Yards** |  |  | **Price** |  |  | **Amount** | **Garment front and back** |
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| Self |  |  | 225 |  |  |  |  |  |  |  |  | 5.50 |  |  |  |  |  |  | 1237.50 |  |  |  |  |  |  |  |  |
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| Lining |  |  | 225 |  |  |  |  |  |  |  |  | 2.75 |  |  |  |  |  |  | 618.75 |  |  |  |  |  |  |  |  |  |
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| Interfacing |  |  | 0 |  |  |  |  |  |  |  |  |  |  |  | 0 |  |  |  |  |  |  |  |  | 0 |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Trimmings** |  |  | **Quantity** |  |  | **Price** |  |  | **Amount** |  |  |  |  |  |  |  |
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| Thread |  |  | 50 |  |  |  |  |  |  |  |  |  | .45 |  |  |  |  |  |  |  | 22.50 |  |  |  |  |  |  |  |  |  |  |
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| 7” zippers |  |  | 150 |  |  |  |  |  |  |  |  | .30 |  |  |  |  |  |  |  | 45.00 |  |  |  |  |  |  |  |  |  |  |
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| Buttons |  |  | 150 |  |  |  |  |  |  |  |  | .10 |  |  |  |  |  |  |  | 15.00 |  |  |  |  |  |  |  |  |  |  |
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| Label |  |  | 150 |  |  |  |  |  |  |  |  | .16 |  |  |  |  |  |  |  | 24.00 |  |  |  |  |  |  |  |  |  |  |
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| Care label |  |  | 150 |  |  |  |  |  |  |  |  | .16 |  |  |  |  |  |  |  | 24.00 |  |  |  |  |  |  |  |  |  |  |
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| Hangtag |  |  | 150 |  |  |  |  |  |  |  |  | .10 |  |  |  |  |  |  |  | 15.00 |  |  |  |  |  |  |  |  |  |  |
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| **Labor** |  |  | **Hours** |  |  | **Wage** |  |  | **Amount** |  |  |  |  |  |  |  |
| Cutting |  |  | 27 |  |  |  |  |  |  |  |  |  | 2.50 |  |  |  |  |  |  | 67.50 |  |  |  |  |  |  |  |  |  |  |
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| Sewing |  |  | 120 |  |  |  |  |  |  |  |  | 4.00 |  |  |  |  |  |  | 480.00 |  |  |  |  |  |  |  |  |  |
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| Grading |  |  | 27 |  |  |  |  |  |  |  |  |  | 2.50 |  |  |  |  |  |  | 67.50 |  |  |  |  |  |  |  |  |  |  |
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| Marking |  |  | 27 |  |  |  |  |  |  |  |  |  | 2.50 |  |  |  |  |  |  | 67.50 |  |  |  |  |  |  |  |  |  |  |
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| **Total cost:** | **$2684.25** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Overhead cost:** | **$322.11** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **FOB cost:** | **$43.75** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Mark up:** | **$6710.24** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Wholesale cost per garment:** | **$44.73** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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