**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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