**Single Garment Costing Worksheet Key**

Complete this worksheet with the following information:

You, the designer, are asked to make one formal gown. After taking measurements, you

calculate you will need five yards of fabric at $11.00/yard and five yards of interfacing at

$6.00/yard. You will need one 14-inch invisible zipper at $3.15 and a spool of thread for $2.19.

You will pay yourself $7.00/hour for the labor. It will take you two hours to cut and eight hours

to sew the gown.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 1. | Fabric |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 5 | yards needed | x |  |  | $11.00 | cost per yard = | $55.00 |  |  |  |  |  |  |  |
| 2. | Lining/interfacing |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 5 | yards (lining) | x |  |  |  |  |  |  | $6.00 |  |  | cost per yard = | $30.00 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 0 | yards (interfacing) | x | $0 | cost per yard = | $0 |  |  |  |  |  |  |  |  |  |  |
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| 3. | Notions | 1 | quantity | x |  |  |  |  |  |  |  |  |  |  | $3.15 | price per unit = | $3.15 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 1 | quantity | x |  | $2.19 |  | price per unit = | $2.19 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 0 | quantity | x |  | $0 |  |  | price per unit = | $0 |  |  |  |  |  |  |  |  |
| 4. | Cutting Labor |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 2 | hours to cut |  | x |  |  |  |  |  |  |  | $7.00 | an hour wage = | $14.00 |  |  |  |
| 5. Sewing Labor |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 8 | hours to sew | x |  |  |  |  | $7.00 |  | an hour wage = | $56.00 |  |  |  |
| 6. Overhead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | $160.34 | subtotal x 12% = | $19.24 | overhead |
|  |  |  |  |  |  |  |  |  |
|  |  | $19.24 | overhead | + |  | $160.34 | subtotal = | $179.58 | new subtotal |

|  |  |  |  |  |  |
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| 7. Marginal cost |  | $179.58 | new subtotal x 20% = | $35.92 | margin |
|  |  |  |  |  |  |
|  | $35.92 | margin + | $179.58 | new subtotal = | **$215.50** | **This is the total cost to make your** |
|  | **single garment** |  |  |  |  |  |  |  |  |
| 8. Profit |  |  |  |  |  |  |  |  |
| $215.50 | total cost x | 2.2 = | **$474.10** | **final sells price of garment** |
|  |  |  |  |  |  |
| $474.10 | final sells price | - | $215.50 | total cost to make garment = | **$258.60** | **your profit** |
| **on garment** |  |  |  |  |  |  |  |