**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 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  | 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** | | | | |  |  | | |  |  |  | | | | |  |  |