

Garment Costing Sheet

How-to guide: what the workbook does, how to use it and what every number means.

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Garment Costing Sheet

Cost every garment style to an FOB price from fabric consumption, trims, wash, packing, SAM and line efficiency, and check each style's margin against your target.

For: Garment manufacturers, merchandisers, costing and industrial engineers, and apparel buyers checking factory costings.

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Quick start

1. On Setup, type your currency, the sewing line's cost per minute, handling cost per garment and your target margin.
2. On Styles, add one row per style: order quantity, fabric unit, consumption with wastage, and the fabric price in the same unit.
3. Add trims, embellishment and wash, packing, SAM, line efficiency and the FOB price.
4. Read garment cost, margin and status; the Check column names anything missing or impossible.
5. Open the Dashboard: margin against target, where each style's cost goes and the sewing hours the order book needs.

What is in the workbook

Start Here	Read this first: what the workbook does and how to use it.
Setup	Currency, sewing cost per minute, handling per garment and your target margin.
Styles	One row per style: order, fabric, trims, wash, packing, SAM, efficiency and FOB price.
Dashboard	Margin against target, where each style's cost goes, and the sewing hours the order book needs.
Method	How every number is calculated, with assumptions, limits and sources.
Verify	Self-check: the workbook's formulas recomputed on fixed inputs against an independent reference.

What each number means

Quantity	How it is calculated	Units
Fabric cost	Consumption x (1 + wastage) x fabric price (same fabric unit).	currency/pc
Effective minutes	SAM / line efficiency: paid line minutes per piece.	min/pc
CM cost	SAM x cost per minute / line efficiency + setup and bundle handling.	currency/pc

Quantity	How it is calculated	Units
Garment cost	Fabric + trims + embellishment and wash + packing + CM cost.	currency/pc
Margin and status	(FOB price - garment cost) / FOB price. On target at or above target, Near target within 5% of it, else Below target.	%
Order cost, value, margin	Garment cost, FOB price and their difference, each x order qty.	currency
Sewing hours	Effective minutes x order qty / 60.	h
Weighted margin	Sum of order margin / sum of order value over priced styles (not an average of percentages).	%
Fabric share of cost	Sum of fabric cost x order qty / sum of order cost, over the styles that have an order cost.	%

Assumptions, limitations, sources and the self-check (the Verify sheet, which recomputes the workbook's formulas on fixed test inputs) are in the workbook. The last page shows the Dashboard with the example data for Meridian Apparel, a fictional business.

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Engineering estimates for planning and improvement work. Verify the results against your own process, data and standards before you rely on them.

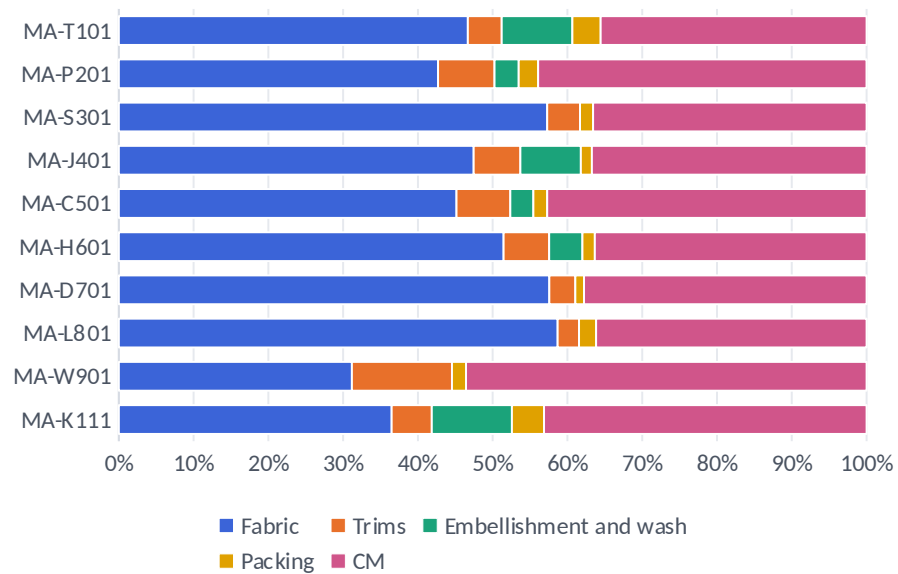
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Margin against target, where each style's cost goes, and the sewing hours the order book needs.

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WEIGHTED MARGIN ON FOB	STYLES BELOW TARGET MARGIN	FABRIC SHARE OF COST	SEWING HOURS NEEDED
11.5%	2	48.1%	16,995
Target 12.0%	Margin status on Styles	Fabric cost / order cost, costed styles	Effective minutes x order qty / 60
Near target			

Where the cost of each garment goes



Margin on FOB price by style

