



**SAMPLE MANUFACTURER'S COST SHEET**  
(Wholesale Unit Cost for a Jacket)

	Amount	Percent of Wholesale Price
<b>Direct Costs</b>		
Fabric: 2.5 yards @ \$3.48	\$ 8.70	25%
Trimmings	1.00	3%
Labor	<u>7.35</u>	<u>22%</u>
Total Direct Costs	\$17.05	50%
<b>Indirect Costs</b>		
Design and merchandising: Designer salaries, sample fabrics, cost of samples	\$ 3.00	9%
General administrative overhead: Salaries, rent, utilities, insurance	3.67	11%
Sales commission	2.67	8%
Trade discount	2.67	8%
Markdown allowance, promotion, or other service to retailers	1.68	5%
Shortages	<u>.67</u>	<u>2%</u>
Total Indirect Costs	\$14.36	43%
<b>Total Costs</b>	<b>\$31.41</b>	<b>93%</b>
Taxes	\$ 1.16	3.5%
Profit	<u>1.16</u>	<u>3.5%</u>
<b>Wholesale Cost of Jacket</b>	<b>\$33.73</b>	<b>100%</b>