

(E) TOTAL NET COST OF UNIT.

Summary.	Style A.	Style B.	Style C.	Style D.	Style E.	Style F.
1. Materials (C-4).....	\$.....	\$.....	\$.....	\$.....	\$.....	\$.....
2. Direct labor (D-5).....
3. Overhead charges, as computed by establishment.....
4. Total net cost.....

Each unit was one dozen garments of a specified style. The amount paid for each kind of material used was shown; also the amount paid for each direct labor operation. These items the manufacturer could easily give. What the trade commonly calls "overhead" was found by computation, according to the method called "the dual method," explained on page 121, in a section of this report headed "Simplified cost accounting."

Many manufacturers were interviewed by special agents of the Bureau of Foreign and Domestic Commerce in regard to subjects relating to the muslin-underwear industry that were not included in either the establishment schedule or unit schedule, and much valuable information regarding general trade conditions was thus obtained.

By agreement of the Secretary of Labor with the Secretary of Commerce, special agents of the Bureau of Labor Statistics of the Department of Labor gathered information from manufacturers of muslin underwear in regard to the number of their employees, the hours of work, the weekly earnings, and the working conditions of the employees in 1914. A bulletin containing this information will soon be issued by the Bureau of Labor Statistics. The principal data concerning wages and hours of labor collected by that bureau have been reproduced in this report.

The plans of the Bureau of Foreign and Domestic Commerce to obtain data regarding the cost of production of muslin underwear in European countries were interrupted by the beginning of the war in Europe in August, 1914.