

## CHAPTER III.

### COST AND PROFIT, BY SPECIFIED UNITS.

The manufacturers that furnished data in regard to their total production and net sales for a year were requested also to supply data in regard to the cost of production of specific styles of muslin underwear. Each was asked to give details about garments of different grades, including styles of which he sold most. Fifty-two manufacturers furnished such data. Some of them furnished data for two or more styles, and some of the styles were sold by the same establishment to both retailers and jobbers. The number of establishments supplying data for each class of garment and the number of styles of each garment for which data were secured is shown in Table 30, which follows:

TABLE 30.—NUMBER OF STYLES OF GARMENTS FOR WHICH COST OF PRODUCTION WAS REPORTED.

Garments.	Sold to retailers.		Sold to jobbers.	
	Estab- lishments reporting.	Number of styles reported.	Estab- lishments reporting.	Number of styles reported.
Eight specified garments.....	<sup>a</sup> 44	233	<sup>a</sup> 15	62
Nightgowns.....	26	72	6	17
Princess slips.....	6	15	2	4
Drawers.....	17	47	4	12
Skirts.....	9	24	8	29
Combination drawers.....	8	19	.....	.....
Combination skirts.....	3	5	.....	.....
Corset covers.....	15	47	.....	.....
Chemises.....	1	4	.....	.....

<sup>a</sup> Net total of establishments reporting data regarding specified garments. In case of 7 establishments the same kinds of garments were sold to both retailers and jobbers, so that the actual number of establishments supplying data was 52 instead of 59.

The data relating to the cost of manufacturing specified units are presented in the following series of tables, numbered 31 to 39:

Table 31 shows for different kinds of garments and for different styles of the same garments the principal elements of cost and the manufacturing profit or loss. The data for each style are arranged according to the gross selling price to retailers, the styles with the highest prices being entered first. If there are data for two or more styles of the same kind of garment with the same gross price, the items are entered in the order of styles having the highest net prices.

The difference between the gross selling price and the net price, as given in Table 31, was the discount, which was computed at the average rate of the discount taken by customers on the gross sales of the establishment during its last business year, as shown by the establishment schedule.