

TABLE 31.—COST OF PRODUCTION, SELLING PRICE, AND PROFIT OR LOSS, PER DOZEN GARMENTS, SOLD TO RETAILERS.

[NOTE.—The styles are designated by letters for convenience of reference to other tables. The same letter applied to the product of different establishments does not indicate identity or even similarity of style. Figures given under gross price show the gross prices of styles when sold to retailers, except that figures in parentheses show the gross prices of the same styles when sold to jobbers.]

NIGHTGOWNS.

Establishment.	Style.	Made in New York City or elsewhere.	Kind of cloth.	Gross price of one dozen garments.	Net price per dozen.	Usual retail price of one garment.	Cost per dozen garments.					Manufacturing profit or loss per dozen.	
							Net cost of all materials.	Direct labor.	Indirect labor and factory expense.	Administrative and selling expense.	Total cost.	Profit.	Loss.
2	A	New York.....	Crepe de chine.....	\$91.00	\$85.968	\$18.00	\$52.434	\$7.500	\$3.847	\$6.637	\$70.418	\$15.550	.....
2	F	do.....	do.....	84.00	79.355	12.00	44.456	8.000	4.103	6.126	62.685	16.670	.....
2	B	do.....	do.....	66.00	62.350	10.00	42.523	4.500	2.308	4.814	54.145	8.205	.....
2	E	do.....	do.....	54.00	51.014	8.00	29.173	7.500	3.847	3.938	44.458	6.556	.....
53	L	Elsewhere.....	Batiste.....	42.00	38.598	6.00	13.869	5.430	1.153	2.336	22.788	15.810	.....
60	C	do.....	Nainsook.....	30.00	27.900	3.95	22.350	.750	.278	3.357	26.735	1.165	.....
45	D	do.....	do.....	24.00	22.409	3.00	11.522	3.750	1.613	3.487	20.372	2.037	.....
58	C	do.....	do.....	24.00	22.286	3.00	12.635	6.300	.982	3.405	23.322		\$1.036
53	I	do.....	Batiste.....	24.00	22.056	3.50	7.419	3.760	.798	1.335	13.312	8.744	.....
56	F	do.....	Nainsook.....	21.00	19.666	3.00	14.820	3.350	.641	1.237	20.048		.382
56	E	do.....	do.....	18.00	16.857	2.25	10.374	2.140	.410	1.060	13.984	2.873	.....
65	I	do.....	do.....	18.00	16.740	2.00	10.555	1.760	.627	1.500	14.442	2.298	.....
29	B	New York.....	do.....	18.00	16.748	2.25	10.008	3.100	.842	1.449	15.399	1.349	.....
58	B	Elsewhere.....	do.....	18.00	16.715	2.25	8.510	5.800	.903	2.554	17.767		1.052
39	B	New York.....	do.....	18.00	16.713	2.00	9.303	3.380	.757	1.824	15.264	1.449	.....
53	K	Elsewhere.....	do.....	18.00	16.542	2.50	7.589	2.730	.579	1.001	11.899	4.643	.....
45	C	do.....	do.....	16.50	15.406	2.00	8.438	2.950	1.269	2.397	15.054	.352	.....
60	D	do.....	do.....	16.50	15.345	1.98	9.170	1.450	.538	1.847	13.005	2.340	.....
57	C	do.....	do.....	15.00	13.875	2.00	8.079	3.420	1.500	1.618	14.617		.742
17	B	New York.....	Crepe.....	12.00	11.243	4.50	6.251	2.100	.588	1.461	10.400	.843	.....
45	B	Elsewhere.....	Nainsook.....	12.00	11.204	1.50	5.492	1.850	.796	1.743	9.881	1.323	.....
50	C	do.....	do.....	12.00	11.166	2.00	6.032	2.010	.753	1.466	10.261	.905	.....
1	B	New York.....	do.....	12.00	11.164	1.50	5.744	1.570	.788	2.460	10.562	.602	.....
1	A	do.....	do.....	12.00	11.164	1.50	5.735	2.620	1.315	2.460	12.130		.966
65	H	Elsewhere.....	do.....	12.00	11.160	1.50	6.980	1.310	.467	.999	9.756	1.404	.....
58	A	do.....	do.....	12.00	11.143	1.75	6.030	3.240	.505	1.703	11.478		.335
20	D	New York.....	do.....	12.00	11.120	1.50	6.405	1.945	.735	1.057	10.142	.978	.....
57	B	Elsewhere.....	do.....	12.00	11.100	1.75	6.873	2.120	.930	1.294	11.217		.117
56	D	do.....	do.....	11.00	10.301	1.75	7.239	1.790	.343	.648	10.050	.281	.....
63	C	do.....	do.....	10.50	9.710	1.25	5.374	1.370	.820	1.356	8.920	.790	.....
41	A	New York.....	do.....	9.00	8.515	.98	4.168	1.155	.170	.705	6.198	2.317	.....
55	B	Elsewhere.....	do.....	9.00	8.499	1.50	3.351	1.000	.511	.843	5.705	2.794	.....

COST AND PROFIT, BY SPECIFIED UNITS.