ASTRA

Asymmetric tie-front top · Style 26-TW-001 · Spring/Summer 2027

WHOLESALE	SUGGESTED RETAIL	MINIMUM ORDER	SIZE RANGE
$122.00	**$245.00**	**12 units**	**XS – XL**

PHOTO PLACEHOLDER

Front flat / on-figure, 4:5 vertical
astra-linesheet-front.jpg

FABRICATION

SHELL	P/Kaufmann interior woven, 54", ~11 oz/yd^2 Reclaimed / décor-sourced. Non-stretch, structured drape.
LINING	Poly habotai, full body
TRIM	Corozo (tagua) buttons ×6, decorative applique
CLOSURE	Self-fabric bias ribbon tie, asymmetric front
DETAILS	Bias-cut front panels · button applique · asymmetric hem
CARE	**Dry clean only.** Spot clean between wears.
ORIGIN	Made in USA — cut & sewn Los Angeles

COLORWAYS

CODE	NAME	SPLIT	STATUS
001	Bone	60%	Launch
002	Slate	40%	Launch
003	Ochre	—	Held for reorder

TERMS & DELIVERY

SEASON	MARKET / SELL-IN	DELIVERY WINDOW	REORDER MIN	STOCK TYPE
SS27	Sept – Oct 2026	Jan 15 – Feb 28, 2027	$500	Open stock

Opening order minimum $1,500. Open stock — buyer selects size breakdown; no prepacks. Terms net 30 on approved credit. Sizes graded XS–XL; adjustable tie closure supports a compressed alpha run.

Cost Sheet

Costed at 300-unit domestic production. All figures per unit unless noted.

BILL OF MATERIALS

COMPONENT	SPECIFICATION	UNIT COST	QTY	EXT.
Shell fabric	P/Kaufmann interior woven, 54"	$9.50 / yd	1.95 yd	$18.53
Lining	Poly habotai, 58", full body	$2.40 / yd	1.25 yd	$3.00
Interfacing	Lightweight knit fusible, spot only	$2.20 / yd	0.20 yd	$0.44
Thread	Tex 40 poly core-spun	—	—	$0.30
Buttons	Corozo, decorative applique	$0.45 ea	6	$2.70
Main label	Woven, center back neck	$0.12 ea	1	$0.12
Care / content	US FTC compliant	$0.06 ea	1	$0.06
Size label	Woven	$0.04 ea	1	$0.04
Hangtag	Recycled board + string	$0.35 ea	1	$0.35
Polybag	Recycled LDPE	$0.06 ea	1	$0.06
Allowance	Shrinkage / defect, 2% on materials	—	—	$0.51
MATERIALS TOTAL				**$26.11**

CUT & MAKE

OPERATION	MIN	COST
Cutting — single/low-ply, heavy goods	—	$2.50
Sewing — shell, bias seams, lining bag-out	30.0	$18.60
Button applique — hand-tacked	6.0	$3.72
Pressing — clapper, multiple passes	4.0	$2.48
Trim, QC, fold, bag	—	$2.00
CM TOTAL (rounded)	**40.0**	**$30.00**

Loaded contractor rate $0.62/min (Los Angeles). Est. 13–15 pattern pieces.

SHELL YIELD DERIVATION

STEP	FACTOR	YIELD
Straight-grain equivalent, 54"	—	1.30 yd
Bias penalty	× 1.20	1.56 yd
Asymmetry / single-ply layout	× 1.08	1.68 yd
Self-fabric bias tie	+ 0.27	1.95 yd

Implied marker efficiency ≈ 78%. Bias-laid pieces do not tessellate; asymmetric front cannot be cut on the fold.

COGS ROLL-UP

	AMOUNT	% OF COGS
Materials	$26.11	46.5%
Cut & make (labor)	$30.00	53.5%
TOTAL COGS / UNIT	**$56.11**	**100.0%**

Assumptions flagged for replacement with sourced data: shell fabric price (A1) is the highest-leverage estimate — confirm trade pricing and colorway availability directly with the mill. Contractor rate reflects Los Angeles; New York runs $0.70–0.85/min. Import CM would land $8–12 FOB but is rejected: per-colorway MOQs exceed the reclaimed fabric lot, round-trip freight offsets savings, and offshore production contradicts the material-reuse premise.

Margin & Assortment Plan

300-unit initial buy · 2 colorways at launch · 10 SKUs

MARGIN WATERFALL

STAGE	VALUE	MULTIPLIER	MARGIN $	MARGIN %
COGS	$56.11	—	—	—
Wholesale	$122.00	2.17× on COGS	$65.89	54.0%
Suggested retail	**$245.00**	**2.01× on WS**	**$123.00**	**50.2%**

Realized margin modeled at 75% full-price / 25% liquidated at 40% off: (0.75 × $122.00) + (0.25 × $73.20) = $109.80 realized → **48.9% realized gross margin.** A 2.00× multiplier ($112 wholesale) realizes 44.3% and does not absorb sales commission (10–15%), sampling amortization (3–6%), market week (2–4%), and chargebacks (2–5%).

SIZE CURVE

SIZE	% OF BUY	UNITS
XS	10%	30
S	24%	72
M	30%	90
L	23%	69
XL	13%	39
TOTAL	**100%**	**300**

ALLOCATION GRID — 300 UNITS

COLORWAY	XS	S	M	L	XL	TOTAL
001 Bone (60%)	18	43	54	41	24	180
002 Slate (40%)	12	29	36	28	15	120
TOTAL	**30**	**72**	**90**	**69**	**39**	**300**

Smallest cell 12 units (Slate / XS), above the ~10–12 unit domestic viability floor. A third launch colorway would drive the smallest cell to 8 units and is therefore held for in-season reorder.

BUY ECONOMICS AT PLAN

METRIC	VALUE	CALCULATION
Total units	300	180 Bone + 120 Slate
SKU count	10	5 sizes × 2 colorways
Total COGS	$16,833	300 × $56.11
Wholesale revenue at plan	$36,600	300 × $122.00
Gross margin at plan	$19,767	$36,600 – $16,833
Retail sell-through value	$73,500	300 × $245.00
Shell fabric required	585 yd	300 × 1.95 yd

585 yards across two colorways must be confirmed available in a single dye lot — décor mills run shorter lots than apparel mills and a shade break mid-buy is a live risk. Recommended sequence: sell in to 70% of plan (210 units), cut 242 (committed + 15% at-once buffer), and release the balance only against confirmed reorder.

Pricing Rationale

Prepared for merchandising review

Astra is priced from cost, not to a target. The construction — bias-cut front panels in a stiff, non-stretch woven, a full lining, and hand-tacked button applique — carries a $56.11 COGS, of which 53% is labor. That labor is the direct consequence of design decisions I would defend: the bias work is what gives an upholstery-weight fabric movement, and removing it removes the reason the garment works.

At a 2.17× wholesale multiplier the style lands at $122 wholesale and $245 retail, holding a 54% brand margin. I chose 2.17× over keystone because a 2.00× multiplier looks healthy on paper but does not survive sales commission, sampling amortization, and end-of-season liquidation. Modeled at 75% full-price sell-through, $122 realizes 48.9%; $112 realizes 44.3%. The four points of stated margin are the difference between a program that funds its next season and one that does not.

The floor is set by the concept, not by preference. Reclaimed, limited-lot fabric caps order quantity, which caps the volume-driven cost reductions that would justify a sub-$200 retail. The sustainability position and the price architecture are the same decision — pricing lower would require abandoning one to keep the other.

OPEN ASSUMPTIONS

REF	ASSUMPTION	VALUE USED	RANGE / SOURCE TO CONFIRM
A1	Shell fabric wholesale cost	$9.50 / yd	$7.00–$14.00 · confirm with mill
A2	Shell gross yield	1.95 yd	1.60–2.20 · confirm against marker
A3	Lining cost	$2.40 / yd	$1.75–$3.00
A5	Applique button count	6	4–12 · confirm against final sample
A8	Contractor rate	$0.62 / min	LA $0.60–0.68 · NYC $0.70–0.85
A9	Size curve	Contemporary tops	Replace with sell-through data if available
A10	Colorway availability	2 at launch	Confirm lot minimums with mill

Textile testing gap: interior fabrics are certified for abrasion (Wyzenbeek/Martindale) but not to apparel standards. Before commercial release this style requires AATCC 8 (crocking) and AATCC 15 (perspiration) at minimum. Confirm the selected SKU is unbacked — acrylic backing common to décor goods suppresses drape and can crack at bias seams.