Garment Style	Business Unit	Total Manpower (A)	Total Working Hours (B)	Line Output (Production) (C)	Garment SAM (D)	Total Minutes Attended (E=A*B*60)	Total Minute Produced (F=C*D)
Jackets	Finishing	16	160	1000	25	153600	25000
Jackets	Sewing	23	160	1200	25	220800	30000
Jackets	Cutting	30	160	1500	25	288000	37500
Pants	Finishing	20	160	1800	25	192000	45000
Pants	Sewing	28	160	2000	25	268800	50000
Shirts	Sewing	42	160	2500	25	403200	62500
Shirts	Cutting	35	160	3000	25	336000	75000

Line Efficiency (%) (Eff% G= F/E*100)

16.27604167

13.58695652

13.02083333

23.4375

18.60119048

15.50099206

22.32142857