Starting your own
a.r.m.
(alterations, repairs & mending)
Business
As the high cost of dressing continues to spiral upward, people take a hard look at new clothing costs. These costs, along with the fit of garments and fashion changes, create in people the desire to have changes made in their present clothing. At the same time, hundreds, if not thousands, of people are seeking ways to earn money or increase income through a small business. Now, more than ever, there is reward for clothing alteration, repairs and mending. This publication provides information to help those who have the interest and sufficient skills to manage and own a small alteration, repair and mending business.

Your Own Arm Business

Your very own "ARM" business—Alterating, Repairing and Mending clothing—can provide financial security and enhance your sense of self-worth and respect. You can own and manage an ARM business in your own home, using part of your kitchen, extra bedroom, basement, or garage, or by renting a small shop.

People everywhere are strongly influenced by fashion changes. Clothing needs and wants change over the years. People are constantly gaining and losing weight. Figure problems develop and shift as people grow older. The handicapped appreciate current fashions that can be made functional. Sports-minded people are also concerned with fit and function in clothing and are often willing to spend the money to get good service in sports clothing.

If you like altering, repairing and mending clothing and are good at it, you can build a profitable home or small business despite fluctuations in the economy. When times are prosperous, people spend more money on new clothing, much of which needs to be altered. When times are lean and hard, people buy less clothing, and the clothes on hand often need restyling, mending or simple repairs.

There are many advantages to operating a small ARM business, either in your home or a small shop. You can choose the location, type of customers and set your own working hours. The business can build slowly or as rapidly as you desire. A major advantage is the minimal financial investment required.

The Necessities

Skills

To be successful, you should know how to do the following:
- Sew well
- Use a sewing machine and other sewing aids
- Handle various types of fabrics
- Analyze figure problems
- Press for a professional look
- Handle ready-to-wear techniques
- Learn additional skills to take advantage of new opportunity
- Use references, be resourceful, and know where to get information.

Personality

By the time you go into business you may already have all the customers you need. However, if you need to attract new ones, a pleasing personality can be a great asset. The following are good personality traits:
- Enthusiasm
- Pleasantness (but not too personal)
- Business-like appearance (well groomed, poised, friendly)
- Professional, courteous manner.
Your personality will be enhanced by knowing that you provide a valuable service that few people can do, and contribute to the development of the community.

Equipment, Tools, Supplies

None of the needed equipment, tools, and supplies are very expensive. You can start your ARM business with a small initial investment, probably starting with what you already have on hand and adding items as your business grows. Following are things you'll need:

Sewing Machine

Any model of home sewing machine, portable or cabinet, in any size can be used successfully. The regular
straight stitch type is preferred. Chain stitch machines are not practical for alterations. Chain stitching is difficult to rip, and once the thread is broken, the entire length of stitching will come out. The zigzag stitch or a swing stitch is very useful for alteration work.

**Industrial Sewing Machines**

These machines have more power. As your business increases you may wish to add one. These machines come with heavy worktable-type bases, with a floor treadle for foot control and a knee-press liner to raise and lower the pressure foot. Many come equipped with the zigzag feature. Another machine is the Blindstitch Industrial. This is recommended if you will be doing a great deal of hemming, and hemming is fundamental to the alteration business.

**Machine Accessories**

**Special Pressure Feet**—These include: regular foot to apply regular zippers, right- and left-hand zipper feet (industrial machines only), invisible zipper foot, rolling foot or walking foot for leather and many layers, and plastic foot for use with looped and napped fabrics.

**Extra Bobbins**—A dozen bobbins is a good starting number. To save time, keep them filled with commonly used colors of threads.

**Sewing Machine Needles**—Keep a supply of needles in all sizes for different weights of fabrics and thread size. Use regular needles for woven fabrics, and ball point for knits.

**Maintenance Supplies**—Keep maintenance supplies such as oil, cleaning brushes, and screw drivers close to the machine. This saves time and encourages proper care and maintenance.

**NOTE**: Often, good buys can be made on secondhand industrial machines. Contact a reputable dealer. Knowing the price of new ones can help you make an intelligent choice.

**Equipment and Supplies**

**Worktable or counter**—You may be able to use a card table, the leaf of a sewing machine or a counter hinged to a wall as a worktable counter. The counter is necessary for laying out garments for marking, pinning and cutting. Locate this table as close to the machine as possible.

**Handwork table**—A few dollars invested in a piece of lightweight plywood or masonite board can provide you a handwork table. This is useful if space is limited. This board can be shaped to fit around the waist when you are seated.

**Storage**—Good storage is necessary for all of the small items you will need to keep close by. A chest of drawers, boxes, shelves, or fishing tackle boxes can be used for this purpose.

**Pegboard**—Hung in a convenient location, a pegboard makes a handy place to store spools of thread, tapes, small tools and supplies.

**Chair and stool**—A comfortable chair and/or stool is very important. If you do not already have one, consider a posture type. The chair should be the proper height so that you can sit with both feet flat on the floor.

**Garment storage**—Your ARM business will appear more professional if you have adequate storage for garments. Two racks are ideal, one for garments to be altered and the other one for finished work. The racks should be about six feet from the floor and on casters for ease in moving around. (If your business is just getting off the ground, you may wish to use “over the door” clothes bars or improvised racks such as a movable coat rack.)

**Pressing equipment**—Pressing is very important in an ARM business. A conventional ironing board may be used. For limited space, consider a buckboard or small pressing boards that can rest on the top of work tables or supply chest. The height from the floor should be suitable for your height and convenience. Thirty inches from the floor works well for most people.

**Steam iron**—The steam iron is a valuable piece of equipment for your ARM business. Any good home model will do to start. As your business expands, you may want to invest in a commercial steam iron. Pressing is vital to your business. Learn to press. Never iron! Other pressing accessories you may wish to add include a sleeve board, press cloths, press mitt, seam roll, tailor’s ham, needle board and sponges. Many of these items can be made at home or purchased during times of sales.

**NOTE**—Know What You Are Pressing

Knowing some basic information about fabric care will enable you to press correctly. Cotton and linen fabrics require higher temperatures than silks, wools and synthetics. Read the labels to find information concerning pressing. Pressing with a cloth and the use of steam will enhance the appearance of your work. Get a good reference book on fabrics and refer to it when you have a question or concern about fabric care.

**Lighting**—Good light is essential for an ARM business. Good floor or table lamps may be used to start your business. You will want to invest in fluorescent type lighting as your business expands. The tubes are available in several different lengths and can be easily hung from a pegboard or under a shelf. They give off less heat and provide less glare than incandescent light bulbs. They can be plugged into any regular electrical outlet.

**Mirror and fitting area equipment**—You will need a full length mirror in your fitting area to enable the customer to view the garment while wearing it. A high-
quality mirror with no distortions in the image is a good investment. A fitting platform is a useful piece of equipment, especially if you plan to specialize in formal or bridal wear. These platforms, one foot from the floor, are usually three feet square and made of hardwood.

Small Tools
Shears and scissors—A pair of shears about 7 to 9 inches long for cutting fabrics is essential. Shears have two different size hands—one for the thumb and the other to hold two or more fingers. Scissors handles are the same size. Add a variety of shears and scissors as your business expands.
Other small tools—Some of your most important tools and equipment are the smallest:
Pins—a variety of stainless steel or brass, ball point, plastic colored balls on heads.
Needles—in many lengths and thicknesses: each type has specialized uses. Use the correct one for the task.
Needles for hand sewing are available in several types. A variety will help you get started. You may wish to add more as your business expands.
Thimbles—open-ended and closed-end types.
Pin cushions—wrist and regular types.
Seam ripper.
Tweezers
Steel awl
Measuring and marking tools—Several measuring instruments and “gadgets” will increase your efficiency: tape measure with inches and centimeter markings, six-inch gauge, hem marker for making hem lengths, rulers—both wood and plastic, tailor’s chalk, tracing wheels, marking pencils, and pins.
Sewing supplies—You can save time if you keep several types of basic construction supplies on hand. Your particular business will dictate the exact types of supplies needed. Sewing supply houses, tailor supply catalogues and alteration supply houses sell most of the following supplies:
Threads—No. 50 – 60 cotton basting. No. 50 – 60 mercerized in basic colors for hand or machine, No. 50 or 60 cotton polyester for knits and stretch, clear nylon monofilament for invisible stitching; buttonhole twists or heavy duty threads in basic colors for attaching buttons or making thread loops and sewing tacks on heavy garments; elastic threads for repairing smocked or shirred garments.
Fasteners.
Hooks and eyes—keep a supply of white and black metal types in a variety of sizes and weights.
Snaps—keep a variety of black and white on hand. Nylon clear types are also available.
Buttons—keep a variety of standardized types on hand for handy replacement. Keep buttons in clear covered containers for ease in identifying.

Hem tapes, seam finishes and lace binding—as your business expands you will want to add basic colors and types. Good colors to start with are white, beige, black and navy. Bindings and tapes are used frequently.

Other Materials
Your business will determine the extent to which you will need these materials. Start by purchasing only as needed.
Lining fabrics
Interfacing
Rubber cement for hemming
leather garments
White glue for fabrics for belt
buckles
Elastic to repair underwear
or replace in ready-made
garments
Padding materials and fabrics
for repairing pockets
Fusible web material for
holding materials together
Silicone spray to make garments
slide more easily while you sew

Getting Started
If, by this time, you are determined to start an ARM business, the very first thing to do is to go to the county clerk’s office and apply for a license.
But, WAIT a minute and reaffirm your determination by reviewing the following questions:
1. Can you be business-like enough to run a business in your home—and do you have the space?
2. Can you locate a desirable site away from your home for a small business?
3. Do you have the basic skills—can you hire skilled workers?
4. Have you decided what kinds of alteration, repair and mending you can do or are prepared to do?
5. Do you have a name that you’d like to give your business?
6. Do you know where to go and whom to contact about other phases of the business such as taxes, insurance, records?
7. Can you manage your family or personal life so that you can run a business at home or in a small shop away from home?
8. Do you know how and where to get and use legal help if you need it?
9. Is your home a safe environment for a home business? Is the business location away from home a safe environment?
10. If business is to be located away from your home can you afford the rent and other utilities? If renting or leasing space do you understand the terms?
11. If you can answer these questions to your satisfaction, then you are ready for that license.
License or Permit

Find out from the city, county or township clerk the kind of license you will need to operate your ARM business. Give specific, correct information. A license gives you permission to engage in a business or occupation. The registration requires the completion of a special form and the payment of a small fee. You may register under your own name or an assumed name such as “Artistic Alterations.” You may not even be required to obtain a license. It depends upon where you live. Some municipalities require a permit; others do not require one.

Getting a license is very important to the well-being of your business. A license can do the following:
- Legitimize your business (choose a name and have it legalized).
- Protect your business name.
- Help you grow, expand and get needed financing.
- Help you build a reputation.
- Be used creatively in advertising.
- Let others know you are a contributing part of the community.
- Protect you from neighbors’ complaints (you have a license for your business).
- Allow you to have a phone listing in the Yellow Pages, using your business name.

Social Security Tax

Do not try to avoid Social Security taxes—on yourself or employees, if you have them. If you do not have a Social Security number, get one. You are not self-employed in an ARM business. You have a responsibility to make your own Social Security payments and ensure that you get credit for retirement benefits. Your local Social Security office will assist you with the necessary information.

Income Tax

Once you are in business you will be expected to file an income tax return. Unless you are a tax expert yourself, you should see a tax consultant, or the Internal Revenue Service which will provide free information to assist you in meeting your federal tax obligation. You can get information on state income taxes from the tax information office of the Michigan Department of Treasury.

You will want to devote special attention to the management of your business dealing with record keeping. Your income record of expenses and other deductibles will determine how much you have to pay. Many business expenses are tax deductible.

Withholding Tax

Michigan employers are required to withhold employees’ state and federal income taxes. Additional state regulations apply to employers. If you anticipate hiring workers, contact this office:

Small Business Development Division
Office of Economic Development
Michigan Department of Commerce
P.O. Box 30225
Lansing, Michigan 48909
Phone: 1-800-292-9544

Request an “employer’s package” which contains information on workers’ compensation, minimum wage, employment of minors, civil rights, and rights of handicapped. It also includes the “Employer’s Handbook” which provides complete details on unemployment insurance requirements and a registration form for unemployment compensation.

Unemployment Compensation Tax

Any form of business (sole proprietorship, partnership, corporation and other) that employs one or more persons in Michigan is required to register with the Michigan Employment Security Commission (MESC) on or before the last day of the month following the month in which it becomes an employing unit. Not all employers are liable under the law, but all must register.

Commission registration forms, filed to determine liability, may be obtained by writing to the attention of the Employer Determination Unit, Michigan Employment Security Commission, 7310 Woodward Avenue, Detroit, Michigan 48202. There are branch offices of the MESC throughout the state.

Michigan Sales Tax

Any business owner who sells items at retail to consumers must obtain a Michigan Sales Tax license by filling out and filing Form C-3400 of the Michigan Department of Treasury. The license fee is $1.00 and is renewable annually.

The Michigan sales tax is a four-percent tax on the sale of tangible personal property to the final consumer. Normal alterations are not subject to the sales tax. However, if you make bridal pillows, wedding dresses, corsages, etc., and sell them directly on order, you must collect and pay the Michigan sales tax.

If you plan to sell these or other items that you make, or any other merchandise, you are required to obtain a “resale tax” number from the Michigan Department of Treasury. This is a valuable number, since it will enable you to buy materials at wholesale without paying sales taxes, but you will have to collect the sales tax when you sell these materials at retail.

Sales, use and withholding taxes are paid monthly, quarterly, or annually, depending on the estimated amount of tax due for a new business or the prior year’s liability for an estimated taxpayer. All three taxes are paid on the same return.
Insurance

Be sure you buy the kind of liability insurance that will protect you and your customers. Talk with an insurance agent to be sure your policy covers any situation that might arise. Don't hesitate to talk with several agencies. Prices for coverage vary greatly among companies.

Records and Paper Work

Accurate records help you pay income taxes and social security and other payments. Records also allow you to figure how much money you are making per hour and per job. If you ever need to borrow money to expand your business, you will have accurate information on which to base an application.

Purchase business forms at variety stores, office suppliers and printers. Forms should include space for the following:
- Your business name, address and telephone number
- The date the item was received
- The promised finish date
- Name, address and telephone number of the customer or shop you are working for.
- Description of work
- Description of garment

Use this as a guide in developing statements or bills. Yours may vary depending upon your business needs and interests.

Statement (Bills)

"Statement" is a business term for a written bill. Your business cards and statements can often be printed by the same firm. The statement forms are usually sold in sets of two or three colored sheets with carbon paper to slide in between. By putting all the information you need on this form at the time the garment is received or fitted, the statement can also serve as the work ticket. A suggested form is shown below.

Tips for Operating and Managing

General

1. Be a professional in your home-owned or small business.
2. Strive for perfection in your ARM work.
3. Give customers accurate details and directions to your home or business.
4. Provide a place to park cars—not in your neighbor's driveway.
5. Try to keep noise levels down and crowds to a minimum.

Telephone Management

1. Consider an extra line. Your business telephone can become an expense item.
2. Keep note pads and pencils nearby for taking messages.
3. Teach your family to answer the telephone in a business-like manner.
4. Don't ask customers to wait while you take care of family matters.
5. Ask family members to wait until you are through with your business on the telephone before they interrupt you. Personal phone calls are treated in the same manner as if you were employed outside the home. Discourage personal visits and telephone calls during business hours.
Organizing Your Work

1. Organize and adopt a system or schedule best suited to your personality, such as difficult tasks early in the day, black and dark items during the day, white items in the evening. Establish regular work hours with lunch breaks and coffee hours. Let customers know your schedule.
2. Make daily schedules. Make a check list as part of the schedule. Check calendar and appointment books for it. Make notes of all appointments and arrange to complete each garment you promised to complete that day.
3. Let your customers know how long it will take to finish a job.
4. Consider providing a pickup and delivery service for customers willing to pay.
5. Use a friend to help if he or she has ARM skills. If you decide to expand your business, you will know where to go to get extra help.
6. Say YES to emergencies when possible to gain business and attract new customers.
7. Say NO to demands you know you cannot meet and to family and friends who aren't willing to pay or exchange services.
8. Learn ways of dealing with crises.
9. If your work load is heavy, try the assembly approach, especially if colors, garments and fabrics are compatible.
10. Keep your home or business neat. This makes a good impression on customers.

Managing Yourself, Family and Friends

Opening a business in your home or other small area does not excuse you from looking your best. You will feel and work better if you follow good health practices, dress neatly, fix your hair and apply makeup, and fragrance too, if you like.

Your actions are as important as your looks. You will feel better about yourself and your business—and your customers will feel better about you—if you observe the following guidelines:
1. Provide time for yourself and your family. Teach your children to be courteous and self sufficient.
2. If you have children, be sure to allow time in your schedule for interruptions and other family responsibilities.
3. Teach your family to help with the business by answering phones, taking messages and shopping for supplies. Children can help with bills, snacks and meals, housework, and many other details if properly taught. Each person's responsibility can be included on the family calendar.
4. Never let a customer wait while you visit with friends.

Looking Ahead

For your business to survive, you must make efforts to insure good management practices in the future. Time and thought must be given to planning and changing directions from time to time. To ensure the survival of your business, follow these practices:
1. Read and keep up to date in your profession.
2. Attend seminars and helpful business education programs (SBA* offers several seminars).
3. Learn new trends and techniques.
4. Attend fashion shows, sewing clinics and other enlightening or improvement type programs.
5. Subscribe to trade journals and popular magazines.
6. Visit stores to see new fashion ideas and fabrics.
7. Consider expansion when the time is right.
8. Keep quality in your service.
9. Build a network with other ARM people.

Advertising Your Business

If you want to enlarge your business volume, you should try some inexpensive ways to promote it. If your business has a name you may try free newspaper or radio advertising. Promotional flyers delivered in residential neighborhoods have increased many ARM businesses. Business cards are a worthwhile investment. The cost is low and you can carry them with you. Find local commercial printers in the telephone directory.

While word-of-mouth has usually been the best form of advertising for ARM businesses, the following contacts and techniques can be used to great advantage:
- Business letterhead stationery
- Promotional flyers
- Delivery and pickup service
- Telephone calls to home economics and athletic departments at local schools
- Business cards left in barber shops, beauty shops and shoe repair shops or placed on bulletin boards in apartment houses, hospitals, hotels, launderettes, shoe repair and dry cleaning shops, supermarkets
- Telephone calls to retail stores
- Announcements at club meetings and organizations
- Personal presentations whenever possible and offering to donate your services at charitable activities when you can demonstrate or advertise your skills
- Membership in civic organizations such as the chamber of commerce, or service at vocational rehabilitation centers.

*Small Business Administration.
Your Prices

Most communities differ in the basic prices charged for ARM services. Get ideas from competition in areas or communities that are about the same as yours. Local dry cleaners and some clothing departments may provide price information. Don't expect them to be enthusiastic about giving you this information. They may see you as a threat. You can make discreet inquiries with telephone calls and by patronizing the local establishments.

Remember:
1. You are in the business to make money.
2. You are expected to cover rent, utilities, gas for shopping trips, supplies, equipment maintenance and replacement.
3. The price you charge must be high enough to give you respectable hourly wages and to cover the expenses listed above.
4. You will need to keep accurate records of everything you buy or pay out as well as money you take in.

More Information

Contact for more help in starting your business

2. Small Business Administration
3. Internal Revenue Service
4. Health and Human Services—Social Security
5. Treasury Department
7. Vocational School
8. References/Library
9. Popular magazines
10. Cooperative Extension Service

Selected references for skill development

1. Alteration Repair and Mending: MSU Cooperative Extension Service
2. Burns, Marjorie: Altering Ready to Wear
3. Ridden, C. O.: Textile Repairing
4. Daroff and Sons: Minor and Major Alterations
5. Mending Men's Suits: U.S. Dept. of Agriculture #482
6. Clothing Repairs: U.S. Dept. of Agriculture #107
7. Brinkley, Jeanna: Altering Ready To Wear
8. Erwin, Mable D. and Kenchen, Lila A.: Clothing for Moderns

SUGGESTED PRICE LIST (Jan. 1982)

Midwest States: O, IL, IN, WI, MI

<table>
<thead>
<tr>
<th>Type of alteration</th>
<th>From:</th>
<th>To:</th>
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</thead>
<tbody>
<tr>
<td>Repairs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Old buttons in stock</td>
<td>NC 1.10</td>
<td></td>
</tr>
<tr>
<td>Set of buttons in stock</td>
<td>27 6.60</td>
<td></td>
</tr>
<tr>
<td>Minor seam rips (up to 3&quot;)</td>
<td>NC 2.20</td>
<td></td>
</tr>
<tr>
<td>Holes, tears, burn holes</td>
<td>NC 5.50/hr. to 6.60/hr.</td>
<td></td>
</tr>
<tr>
<td>Pants and Slacks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjust length</td>
<td>2.20</td>
<td>8.25</td>
</tr>
<tr>
<td>Adjust waist</td>
<td>1.65</td>
<td>7.15</td>
</tr>
<tr>
<td>New zippers</td>
<td>2.75</td>
<td>8.25</td>
</tr>
<tr>
<td>Half pockets</td>
<td>1.10</td>
<td>4.40</td>
</tr>
<tr>
<td>Whole pockets</td>
<td>1.92</td>
<td>7.70</td>
</tr>
<tr>
<td>Whole pocket w/change pocket</td>
<td>4.12 8.25</td>
<td></td>
</tr>
<tr>
<td>Adjust length coat sleeves</td>
<td>3.30 12.65</td>
<td></td>
</tr>
<tr>
<td>Adjust length overcoats</td>
<td>3.30 22.60</td>
<td></td>
</tr>
<tr>
<td>Turn collars on shirts</td>
<td>1.65 6.65</td>
<td></td>
</tr>
<tr>
<td>Jackets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New zippers up to 20&quot;</td>
<td>3.58 17.60</td>
<td></td>
</tr>
<tr>
<td>New zippers over 20&quot;</td>
<td>4.68 22.00</td>
<td></td>
</tr>
<tr>
<td>Dresses and Skirts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjust length</td>
<td>3.30</td>
<td>9.35</td>
</tr>
<tr>
<td>Adjust length sleeves</td>
<td>1.65 10.45</td>
<td></td>
</tr>
<tr>
<td>Skirts, zipper up to 12&quot;</td>
<td>1.65 8.25</td>
<td></td>
</tr>
<tr>
<td>Dress zippers</td>
<td>3.30</td>
<td>11.55</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td></td>
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</tr>
<tr>
<td>Blanket binding</td>
<td>5.50</td>
<td>17.05</td>
</tr>
<tr>
<td>Blanket binding (furnished by customer)</td>
<td>3.30 15.12</td>
<td></td>
</tr>
<tr>
<td>Elbow patches</td>
<td>2.20</td>
<td>9.90</td>
</tr>
<tr>
<td>Uniform patch</td>
<td>.55</td>
<td>4.40</td>
</tr>
<tr>
<td>Days required for alteration</td>
<td>1 day 14 days</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Elastic</td>
<td>3.30</td>
<td>4.12</td>
</tr>
<tr>
<td>Stow in creases</td>
<td>3.00</td>
<td>3.30</td>
</tr>
<tr>
<td>Hem drapes per panel</td>
<td>2.75 8.25</td>
<td></td>
</tr>
<tr>
<td>Zipper for cost &amp; lining</td>
<td>6.60 10.00</td>
<td></td>
</tr>
<tr>
<td>Suit lining (coat)</td>
<td>28.40 38.50</td>
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</tr>
<tr>
<td>Coat lining (+cost)</td>
<td>27.50 49.50</td>
<td></td>
</tr>
<tr>
<td>Crotch lining</td>
<td>14.85 20.00</td>
<td></td>
</tr>
<tr>
<td>Taper pants</td>
<td>2.75</td>
<td>12.50</td>
</tr>
<tr>
<td>Seam drapes (per seam)</td>
<td>11.00 50.00</td>
<td></td>
</tr>
<tr>
<td>Reline ladies coats</td>
<td>40.00 55.00</td>
<td></td>
</tr>
<tr>
<td>Reline sleeve</td>
<td>16.50 30.00</td>
<td></td>
</tr>
<tr>
<td>Jean zippers</td>
<td>2.85</td>
<td>3.50</td>
</tr>
<tr>
<td>Coat linings</td>
<td>15.00 37.00</td>
<td></td>
</tr>
</tbody>
</table>

Use this table as a guide in determining prices for your work. Your prices may be higher or slightly less.