Here,

L = 72, SL = 2, AL = 10, GSM = 160

We know for knit,

Body fabric consumption

$$\frac{L+SL+AL}{100} \times \frac{1/2C+AL}{100} \times \frac{GSM}{1000} \times 2 \times 12 + 12\%$$

$$\Rightarrow \frac{72+20+10}{100} \times \frac{1/2 \times 54+10}{100} \times \frac{160}{1000} \times 2 \times 12 + 12\%$$

$$\Rightarrow 1.569 \text{ kg/dz}$$

Now, For neck consumption

Width = Neck width × 2 + 2cm

= 19 × 2 + 2 = 40cm

Total height = Ribbe height × 2 + AL

= 2.5 × 2 + 2 = 7cm

$$\therefore \text{Consumption} = \frac{10 \times 7 \times 200 \times 12}{10^7} + 12\%$$

$$= 0.179 \text{ kg/dz}$$

∴ total consumption (1.569 + 0.179) kg/dz

= 1.365 kg/dz.

Difference (120.5 − 100) gm

= 20.5 gm.