

Item	Approximate Percentage of Total Revenues	Suggested Retail Price ¹	Wholesale Price ¹	Total Item Cost (a + b)	Cost of Chocolate or Sauce (a)	Cost of Product Packaging ² (b)
Spicy Chocolate Truffle Bars (available in 2 flavors: orange-espresso or lime tequila crunch)	50%	\$2.99	\$1.50	\$1.16	\$1.04	\$0.12
1/4 pound Muslin Bag (13 truffles in a drawstring muslin bag—available in 3 flavors: assorted hot, lime-tequila, and mild-mannered)	16%	\$6.95	\$3.50	\$2.35	\$1.69	\$0.66
1/2 pound Tin (assorted hot & spicy truffles in a collectable tin)	12%	\$14.95	\$7.50	\$4.78 ³	\$3.25	\$1.53
Hot Caramel Dessert Sauce (9.5 oz. jar)	10%	\$5.95	\$3.50	\$2.50	\$2.00	\$0.50
Sampler Bag (4 assorted hot truffles in a small drawstring muslin bag)	7%	\$2.95	\$1.50	\$0.97	\$0.52	\$0.45
1/4 pound Gift Box (assorted hot truffles or mild-mannered truffles in a fancy gift box with gift card)	~ 1%	\$8.95	\$4.50	\$2.95	\$1.69	\$1.26
1 pound Gift Box (assorted hot truffles or mild-mannered truffles in a fancy gift box with gift card)	~ 1%	\$24.95	\$12.95	\$9.05	\$6.37	\$2.68
Gift Bucket (tin bucket containing 1/4 pound gift box, 2 truffle bars and 1 jar of caramel sauce)	~ 1%	\$39.95	\$20.95	\$11.02	\$5.77	\$5.25
Gift Basket (made of wire and branches and containing 1/2 pound tin, 2 truffle bars, 1 jar of caramel sauce and a T-shirt)	~ 1%	\$59.95	\$30.95	\$23.06	\$15.29 ³	\$7.77
Nothing Fancy (one pound assorted hot truffles or mild-mannered truffles in a plastic bag)	~ 1%	\$19.50	N.A.	\$7.42	\$6.37	\$1.05

¹Approximately 1/3 of sales were retail over the Cowgirl Chocolate website, the remaining 2/3 of sales were to wholesale accounts (i.e., to other retailers).

²Packaging cost includes costs of container (bags, tins, or boxes), labels, and individual truffle wrapping. Packaging cost assumes Marilyn packs the items and does not include the packing & labeling fee charged by Seattle Chocolates if they do the packing (\$1.00 per 1/2 pound tin or 1 pound box; \$0.75 per 1/4 pound box; \$0.25 per 1/4 pound bag; \$0.20 per sampler bag).

³This cost includes the cost of the T-shirt.