



**SAMPLE RETAILER'S COST SHEET**  
(Retail Price for a Jacket)

	Approximate Cost Per Item	Approximate % of Price
Wholesale price to retailer	\$50.00	50%
Allowance for markdowns (averaged among all garments in stock)	5.00	5%
Allowance for shortages and theft (averaged among all garments in stock)	2.00	2%
Salaries and expenses (averaged per garment):		
Sales persons	6.00	6%
Merchandising, buying	5.00	5%
Clerical and stock room	3.00	3%
Advertising, display, promotion	6.00	6%
Administrative	8.00	8%
Employee fringe benefits	2.00	2%
Overhead (averaged per garment):	9.00	9%
Total	\$96.00	96%
Taxes	2.00	2%
Profits	2.00	2%
Selling price will be:	\$100.00	100%
Markup is:	\$ 50.00	50%