Ah sorry, I was thinking about it from a different angle... my own desire to burn new ROM firmware.

You are looking for pre-programmed ROMs, right? I think it's so high in cost because those would have to come from recycled systems. There's not a lot floating around like that.

Also, if you were to use the programming method above, you could use pretty much any cheapo ROM burner ($50 or less). But if you don't already have one, that means you'd end up paying a lot more than just purchasing that ROM for $40.

Also, since the IIgs uses mask ROMs (comes pre-programmed by the manufacturer), they don't have the programming pins. This means you'd need to make an adapter to put the (E)EPROM in your IIgs socket , so it's a bit more complicated than just dropping in a replacement ROM. For completeness' sake, here's the adapter layout for that chip.
http://www.appleii-box.de/APPLEIIGS/iigsreplacementrom0.htm

I'm posting a copy of that image here so it doesn't get lost if that site goes down, but all credit to that site for the image.