

Where the New **Textbook Dollar** Goes* ...

77.4¢

Textbook Wholesale Cost

Publisher's paper, printing, editorial, general and administrative costs; marketing costs and publisher's income. Also includes author income.



1.0¢

Freight Expense

The cost of getting books from the publisher's warehouse or bindery to the college store.

10.7¢

College Store Personnel

Store employee salaries and benefits to handle ordering, receiving, pricing, shelving, cashiers, customer service, refund desk, and sending extra textbooks back to the publisher.

College Store Income

*Note: The amount of federal, state and/or local tax, and therefore the amount and use of any after-tax profit, is determined by the store's ownership, and usually depends on whether the college store is owned by an institution of higher education, a contract management company, a cooperative, a foundation, or by private individuals.

3.7¢
Pre-Tax*

College Store Operations

Insurance, utilities, building and equipment rent and maintenance, accounting and data processing charges and other overhead paid by college stores.

7.2¢

*College store numbers are averages and reflect the most current data gathered by the National Association of College Stores.