

# 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.