

{ Where the **New Textbook Dollar Goes** }

{ COLLEGE STORE }



{ PUBLISHER }

<p>7¢ Publisher's Income</p> <p>32.1¢ Publisher's Paper, Printing, Editorial Costs</p> <p>11.6¢ Author Income</p> <p>9.9¢ Publisher's</p>	<p>After-tax income from which the publisher pays for new product development, author advances, market research and dividends to stockholders.</p> <p>All manufacturing costs from editing to paper costs to distribution, as well as storage, record keeping, billing, publisher's offices, employee's salaries and benefits.</p> <p>Author's royalty payment from which author pays research and writing expenses.</p> <p>Including federal, state and local taxes, excluding sales</p>
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<p>General and Administrative</p> <p>15.3¢ Publisher's Marketing Costs</p> <p>10.8¢ College Store Personnel</p> <p>1.7¢ <u>Freight Expense</u></p> <p>7.2¢ College Store Operations</p> <p>4.4¢ College Store Income</p>	<p>tax, paid by publishers.</p> <p>Marketing, advertising, promotion, publisher's field staff, professors' free copies.</p> <p>Store employee's salaries and benefits to handle ordering, receiving, pricing, shelving, cashiers, customer service, refund desk and sending extra textbooks back to the publisher.</p> <p>The cost of getting books from the publisher's warehouse or bindery to the college store. Part of cost of goods sold paid to freight company.</p> <p>Insurance, utilities, building and equipment rent and maintenance, accounting and data processing charges and other overhead paid by college stores.</p> <p>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.</p> <p>College store numbers are averages and reflect the most current data gathered by the National Association of College Stores. Publisher numbers are estimates based on data provided by the Association of American Publishers.</p>
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