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

1. **Textbook Wholesale Cost**
   - Publisher’s paper, printing, editorial, general and administrative costs; marketing costs and publisher’s income.
   - Also includes author income.
   - 77.4¢

2. **Freight Expense**
   - The cost of getting books from the publisher’s warehouse or bindery to the college store.
   - 1.0¢

3. **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.
   - 10.7¢

4. **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*

5. **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.

© 2011 by the National Association of College Stores

SPR.009.04.11