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

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

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

- **College Store Personnel**: 10.7¢
  - 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**: 3.7¢ Pre-Tax*
  - *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.

- **College Store Operations**: 7.2¢
  - Insurance, utilities, building and equipment rent and maintenance, accounting and data processing charges and other overhead paid by college stores.

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

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