

## Calculation of Contribution to Profit and Overhead

**Book Title:**      **Are We There Yet?**

	<u>Likely</u>	<u>Best</u>	<u>Worst</u>
<b><u>Sales</u></b>			
Gross Sales, List	\$49,875	\$74,813	\$16,155
Returns at List	\$7,481	\$11,222	\$4,847
Net at List	\$42,394	\$63,591	\$11,309
Less Discount	\$21,197	\$31,795	\$5,654
<b><u>Subtotal: Net Sales</u></b>	<u>\$21,197</u>	<u>\$31,795</u>	<u>\$5,654</u>
 <b><u>Cost of Selling</u></b>			
Sales Commissions	\$0	\$0	\$0
Fulfillment	\$3,750	\$5,625	\$1,350
 <b><u>Cost of Goods Sold</u></b>			
PPB for total run	\$4,000	\$5,750	\$2,750
Royalties			
Unearned Advance	\$0	\$0	\$935
Level 1	\$2,120	\$3,180	\$565
Level 2	\$0	\$0	\$0
Level 3	\$0	\$0	\$0
Plant	\$5,175	\$4,375	\$6,475
 <b><u>Other Costs</u></b>			
Marketing	\$450	\$525	\$525
Other Costs, % of sales	\$0	\$0	\$0
Other Costs (\$ per copy sold, net)	\$0	\$0	\$0
<b><u>Subtotal: Costs</u></b>	<u>\$15,494</u>	<u>\$19,454</u>	<u>\$12,600</u>
 <b><u>Contribution from Copy Sales</u></b>	 <u>\$5,702</u>	 <u>\$12,341</u>	 <u>(\$6,945)</u>
 <b><u>Rights Revenue</u></b>			
Less Author's Share	\$0	\$0	\$0
Net Proceeds	\$0	\$0	\$0
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<b><u>Contribution to Overhead &amp; Profit</u></b>	<u>\$5,702</u>	<u>\$12,341</u>	<u>(\$6,945)</u>