

Table 2
Operating expenses for book publishers, Canada, 2008

	2008
	percent
Total labour remuneration	21.3
Commissions paid to non-employees	F
Professional and business services fees	F
Subcontract expenses	10.9
Charges for services provided by your head office	F
Cost of goods sold	28.2
Office supplies	F
Rental and leasing	F
Repair and maintenance	F
Insurance	F
Advertising, marketing and promotions	8.3
Travel, meals and entertainment	F
Utilities and telecommunications expenses	F
Property and business taxes, licences and permits	F
Royalties, rights, licensing and franchise fees	9.0
Delivery, warehousing, postage and courier	F
Financial services fees	F
Amortization and depreciation of tangible and intangible assets	3.4
Bad debts	F
All other expenses	F

Note(s): According to the North American Industry Classification System (NAICS 51113). See "Data sources, definitions and methodology" at the end of tables for definition of terms. Due to rounding, numbers may not sum exactly to totals. Estimates for the most recent year are preliminary. Preliminary data are subject to revision. The smallest firms, in terms of revenues earned, are not included in the estimates. These firms account for a relatively small portion of total industry revenues.