Table 2
Operating expenses for the book publishers industry, Canada, 2008 to 2010

	2008 [r]	2009 [r]	2010 [p]
	percent		
Salaries, wages and benefits	21.0	20.7	21.1
Commissions paid to non-employees	F	F	F
Professional and business services fees	1.5	1.3	1.4
Subcontract expenses	6.6	7.3	7.4
Charges for services provided by head offices	1.7	1.5	1.5
Cost of goods sold	35.8	35.8	35.2
Office supplies	F	F	F
Rental and leasing	1.8	1.7	1.9
Repair and maintenance	F	F	F
Insurance	F	F	F
Advertising, marketing and promotions	6.2	6.8	6.9
Travel, meals and entertainment	1.3	1.2	1.2
Utilities and telecommunications expenses	F	F	F
Property and business taxes, licences and permits	F	F	F
Royalties, rights, licensing and franchise fees	7.6	7.8	7.8
Delivery, warehousing, postage and courier	3.9	4.2	4.0
Financial services fees	F	F	F
Amortization and depreciation of tangible and intangible assets	3.5	4.0	4.0
Bad debts	F	F	F
All other expenses	3.5	2.8	3.2

Note(s): The results in this table are for firms classified under the North American Industry Classification System (NAICS) category 51113. See "Data sources, definitions and methodology" at the end of tables for definitions of terms. Data presented in this table are from the surveyed portion only. The survey portion excludes the smallest firms in terms of revenues earned. These firms account for a relatively small portion of total industry revenues and are not included in the estimates of this table.