

IP Distribution Decision Verticals

A decision guide that helps owners of intellectual property pick how to sell their work, explained step by step for five kinds of stakeholders, using unit economics, cost variance analysis, breakeven analysis and A/B testing.

[Start the walkthrough →](#)[Jump to your decision path](#)[Tableau story](#)[GitHub](#)

Status note: certain works referenced by this analysis are in the initial stage of pre-publication copyright registration with the [U.S. Copyright Office](#). No title-specific details are disclosed.

Prepared by Shamar Robinson · Data as of October 11, 2026 · Refreshed quarterly; next refresh January 11, 2027

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Ten Ideas You Will See in This Deck, Explained Simply

Intellectual Property (IP) What it is: Something you created that the law protects, like a book, song, course or design. Think of it as: Like owning the rights to a song you wrote: others need your permission to copy or sell it. How it is used: Registering a copyright with the U.S. Copyright Office is what lets you enforce it in court.	Distribution Channel What it is: A company that sells your work to buyers, such as Amazon KDP or IngramSpark. Think of it as: The stores and services between you and your buyer, the way an app store sits between developers and users. How it is used: Every industry picks channels: apps use app stores, bands use streaming.	Gross-to-Net and Unit Economics What it is: The path from the price a buyer pays to the money you keep, one sale at a time. Think of it as: A receipt showing every cut taken out of the price before you get paid. How it is used: Pharma, consumer goods and music all track gross-to-net.	Contribution Margin What it is: Money left from one sale after the costs of making that sale. Think of it as: What each sale adds toward paying off your launch costs. How it is used: Restaurants and retailers price menus and products with it.	Cost Variance Analysis What it is: Explaining why one result costs more than another by splitting the gap into causes. Think of it as: Pinpointing exactly which cost made your take-home smaller than another option's. How it is used: Finance teams use it every month to compare plan vs actual.
Breakeven Analysis What it is: How many sales it takes to earn back what you spent to start. Think of it as: The sale that finally pays back everything you spent to launch. How it is used: Startups, factories and new product launches all use it.	Sensitivity and Scenarios What it is: Changing one number, or a few at once, to see what moves the result. Think of it as: Asking 'what if?' before you commit money. How it is used: Budget planning, investment cases and infrastructure finance.	A/B Testing What it is: Comparing two versions fairly to see which one really works better. Think of it as: Testing two video thumbnails and keeping the one more people click. How it is used: Websites, apps and marketing teams run these daily.	Cash Timing (DSO) What it is: How many days pass between a sale and the money reaching your bank. Think of it as: A job that pays you a month after you work the shift. How it is used: Every business plans cash this way to pay its bills.	Pool-Based Payouts What it is: Getting paid a share of one shared pot, split by usage. Think of it as: Splitting a team's prize money by how many points each player scored. How it is used: Music streaming royalties and ad networks pay this way.

Three Findings Drive the Decision

\$6.79 vs \$3.33

The Store's Cut Drives the Gap

On a \$16.99 paperback, Amazon KDP leaves the creator \$6.79 and IngramSpark's bookstore route leaves \$3.33. About \$2.55 of that \$3.47 gap is the store's discount. [See the variance.](#)

158 vs 272

Payback Depends on Contribution per Sale

KDP earns back Year-1 costs after 158 sales of one print plus one ebook; IngramSpark needs 272. Platform fees alone are earned back within 42. [See breakeven.](#)

16.6 / month

Flat Fees Only Win at Volume

A \$13.99 monthly plan beats per-sale fees only above about 17 sales of each format a month. [See the crossover.](#)

Decision ask: launch on two channels (KDP plus one route picked from [your decision path](#)), keep print non-returnable at launch, and run one 90-day A/B test per quarter. [Go to the recommendation.](#)

Who This Is For: Five Kinds of IP Owners

Every IP owner faces the same question: **which sales channels turn a protected work into the most money kept per sale, with risk and cash timing you can live with?** The right answer depends on what kind of business you are, so this deck gives each type its own path.

A
Independent Creator

One work, sold mostly on Amazon, small budget.

B
Small Press or Imprint

Wants books on bookstore and library shelves.

C
Catalog or Backlist Owner

Many titles that sell steadily every month.

D
Brand, Educator or Corporate IP Owner

Has its own audience: events, courses, clients, a website.

E
Wide Ebook Strategist

Digital-first, wants readers on every store.

Also inside: guidance for finance and FP&A, marketing, rights and legal, and investors ([jump to roles](#)). Click a card to jump to that path.

Mainstream Benchmarks Frame the Opportunity

\$33.4B

U.S. publisher revenue, 2025
+2.5% vs 2024

[AAP StatShot Annual Report 2025 ↗](#)

4.17M

ISBNs issued in the U.S., 2025
3.53M self-published, +38.7%

[Bowker via Publishers Weekly, Mar 2026 ↗](#)

762.4M

Print units sold, 2025
+0.3% vs 2024

[Circana BookScan via Publishers Weekly ↗](#)

415,780

Copyright registrations, FY2025
169,098 were literary works

[U.S. Copyright Office, FY2025 Facts at a Glance ↗](#)

3.4 mo

Average e-filed registration time
5.3 months with correspondence

[U.S. Copyright Office processing times ↗](#)

\$65 → \$85

Standard Application fee
New fee schedule from mid-November 2026

[Hypebot on the 2026 USCO fee schedule ↗](#)

In plain words: the number of new books jumped by about a third in 2025, but the number of printed books people bought barely moved. More creators are competing for the same readers, so the money you keep from each sale matters more every year.

More Books, the Same Number of Buyers



Prices, fees and rates as of October 11, 2026. Sources: [Bowker via Publishers Weekly, Mar 2026](#); [AAP StatShot Annual Report 2025](#)

The IP Value Chain: From Protected Work to Cash in the Bank

Step 2 is where rights are secured. Certain works covered here are in the initial stage of pre-publication copyright registration with the U.S. Copyright Office. Registration lets an owner file an infringement suit over a U.S. work and seek statutory damages, so it is counted as a launch cost (\$85 under the new fee schedule).

In plain words: you make something, protect it, give it an ID, choose formats and stores, and then money flows back to you after each store takes its share. The dashed arrow means you keep testing and adjusting.

Prices, fees and rates as of October 11, 2026. Sources: U.S. Copyright Office, FY2025 Facts at a Glance; Hypebot on the 2026 USCO fee schedule; U.S. Copyright Office processing times

Six Options, Three Ways of Charging

Platform	Print	Ebook	Fixed cost	Payment terms	Reach
Amazon KDP	60% of list minus print	70% (\$2.99 to \$9.99)	Free	~60 days after month end	Amazon only
IngramSpark	List minus 35 to 55% discount, print, 1.875% fee	85% of store payout	Free setup; own ISBN	~90 days after month end	Bookstores, libraries, 45,000+ outlets
B&N Press	55% of list minus print	70% flat	Free; print ISBN free	~30 days after month end	BN.com (U.S.)
Lulu	Retail: 50% fee, print, then 20% commission	Fee plus commission	Free; proof required	Monthly	Own store, retail, your site
PublishDrive	Ingram network, 0% commission	100% of store payout	\$13.99 to \$83.99/mo	Monthly	400+ stores
Draft2Digital	Print via partners	~90% of store payout	\$20 account fee	Monthly, ~60-day lag	Apple, Kobo, Google, libraries

In plain words: some stores sell to buyers directly (KDP, B&N), some act as a wholesaler that charges per sale (IngramSpark, Lulu, Draft2Digital), and one charges a flat monthly fee and takes nothing from each sale (PublishDrive).

Prices, fees and rates as of October 11, 2026. Sources: IngramSpark Help Center: 2026 pricing changes; Profitable.app KDP royalty calculator; B&N Press Help Center: Getting paid; Chapter: Lulu pricing (Sep 2026); PublishDrive Help: pricing plans; PublishDrive vs Draft2Digital (Apr 2026); ScribeCount platform comparison

Gross-to-Net: How Much of Each Sale the Creator Keeps

Prices, fees and rates as of October 11, 2026. Sources: Profitable.app KDP royalty calculator; IngramSpark Help Center: 2026 pricing changes; B&N Press Help Center: Getting paid; Chapter: Lulu pricing (Sep 2026); ScribeCount platform comparison; PublishDrive vs Draft2Digital (Apr 2026)

Why Some Options Pay Less, and Which Number Matters Most

Prices, fees and rates as of October 11, 2026. Sources: IngramSpark Help Center: 2026 pricing changes; Profitable.app KDP royalty calculator

How Many Sales It Takes to Earn Back the Start-Up Cost

Formula: breakeven sales = Year-1 fixed costs ÷ money kept per sale. The \$1,500 launch budget is a placeholder; replace it with your own in the [Excel model](#).

Prices, fees and rates as of October 11, 2026. Sources: [Hypebot](#) on the 2026 USCO fee schedule; [ScribeCount](#): How to publish on IngramSpark; [PublishDrive Help](#): pricing plans

When a Flat Fee Beats a Per-Sale Cut, and What If Sales Are Slow or Great

Prices, fees and rates as of October 11, 2026. Sources: [PublishDrive Help: pricing plans](#); [IngramSpark Help Center: 2026 pricing changes](#); [Profitable.app KDP royalty calculator](#); [B&N Press Help Center: Getting paid](#)

Earning Money Is Not the Same as Having It

Prices, fees and rates as of October 11, 2026. Sources: [B&N Press Help Center: Getting paid](#); [IngramSpark Agreement \(Lightning Source\)](#); [The Book Designer: B&N Press review](#); [Books.by: Draft2Digital comparison](#); [Written Word Media 2025 Indie Author Survey](#)

Pay That Moves Every Month, and How to Test a Price Fairly

Prices, fees and rates as of October 11, 2026. Sources: [Profitable.app](#) KENP rate tracker; [Written Word Media](#) 2025 Indie Author Survey; [Profitable.app](#) KDP royalty calculator

Contract Terms That Change the Economics

Risk	What the agreement says	Rating	Mitigation	Reference
Returns liability	Returnable titles bill returns back to the IP owner; a 180-day tail applies after switching to non-returnable	High	Start non-returnable; test returnability later	Sec. 5.4.5
Payment timing and offsets	Paid ~90 days after month end; can be held or offset for returns and other Ingram accounts	Medium	Plan cash with DSO assumptions; keep a reserve	Sec. 8.5, 9
Counterparty non-payment	IP owner bears its share if a retailer never pays	Low to medium	Reconcile statements monthly	Sec. 8.3
Unilateral changes	Terms and pricing can change; compensation changes take effect after 30 days	Medium	Re-run the model on each change	Sec. 2
Early release	Enabling distribution lets orders ship before the publication date	Medium	Enable distribution only at launch	Sec. 5.1.2
Liability cap	Platform liability capped at \$500; broad indemnity owed by the IP owner	Low frequency, high impact	Confirm rights and clearances before upload	Sec. 12, 13

In plain words: the fine print can take money back later (returns), pay you late, or change the rules. Knowing these ahead of time is part of choosing well.

References are to the IngramSpark Agreement (last updated March 20, 2025). Plain-language business summary, not legal advice.

Prices, fees and rates as of October 11, 2026. Sources: [IngramSpark Agreement](#) ([Lightning Source](#))

How to Read the Decision Tree

1. **Start at the top diamond.** Ask where most of your buyers will come from: stores and online retailers, or channels you own like an email list, events or a website.
2. **Store path:** if Amazon alone is enough, you land on [Path A](#). If you need bookstores or libraries, ask how many you sell each month.
3. **Volume check:** under about 17 sales of each format a month, a per-sale wholesaler is cheaper ([Path B](#)). Above it, a flat monthly plan wins ([Path C](#)).
4. **Own-channel path:** if you already have an audience, sell direct and keep the store's slice ([Path D](#)). If you are ebook-first, spread across every ebook store ([Path E](#)).
5. **Then:** answer the two follow-on questions on [exclusivity and returns](#).

The 17-a-month switch point comes from the [crossover analysis](#).

If You Are an Independent Creator: Here Is Your Path

OPTION 1 (RECOMMENDED)
KDP print + ebook

OPTION 2 (TEST ARM)
KDP + Draft2Digital for other
ebook stores

OPTION 3 (STRETCH)
KDP + KDP Select (Kindle
Unlimited)

Who you are: One work, discovered mostly on Amazon, with a small budget.

\$6.79
kept per \$16.99 paperback
on KDP

158
sales (print + ebook) to
break even

\$5,961
Year-1 money kept at 50
sales a month

Summary and Insight

Amazon is where your readers already shop, and KDP keeps the biggest slice of each sale, so it pays back your start-up costs fastest. Adding bookstore distribution now would cut what you keep per book in half without a plan to get shelf space.

What to Do

- Do now:

Publish print and ebook on KDP; price the ebook between \$2.99 and \$9.99 to earn 70%.
- Do now:

Register the copyright before launch and budget for the \$85 fee.
- Do now:

Skip KDP Expanded Distribution; it keeps only \$3.40 per copy.
- Test next:

Run a 90-day price test (\$16.99 vs \$14.99); keep the lower price only if sales rise more than 21%.
- Watch:

Watch breakeven progress monthly; when you pass 158 sales, consider adding a wide ebook route (Path E).

If You Are a Small Press or Imprint: Here Is Your Path

OPTION 1 (RECOMMENDED)
KDP + IngramSpark, 55% returnable

OPTION 2 (TEST ARM)
KDP + IngramSpark, 40% non-returnable

OPTION 3 (STRETCH)
KDP + B&N Press + IngramSpark

Who you are: A curated list that needs bookstore and library placement.

\$3.33
kept per copy at a 55% discount

272
sales to break even

105 days
average wait for IngramSpark cash

Summary and Insight

Bookstores expect a 55% discount and the right to return books, which shrinks what you keep and adds risk. In exchange you reach 45,000+ outlets that KDP cannot. KDP still handles Amazon, where it pays twice as much per copy.

What to Do

- Do now:

Use KDP for Amazon and IngramSpark for bookstores and libraries.
- Do now:

Start IngramSpark titles non-returnable; switching later leaves a 180-day return tail.
- Do now:

Keep a cash reserve for the 90-day payment lag.
- Test next:

Test 55% returnable against 40% non-returnable; returnable must sell 77% more copies to come out ahead.
- Watch:

Reconcile IngramSpark statements monthly for returns and offsets; revisit Path C if any title passes 17 sales of each format a month.

If You Are a Catalog or Backlist Owner: Here Is Your Path

OPTION 1 (RECOMMENDED)
KDP + PublishDrive

OPTION 2 (TEST ARM)
KDP + IngramSpark +
Draft2Digital

OPTION 3 (STRETCH)
PublishDrive for everything

Who you are: Many titles with steady monthly sales.

16.6 sales/format/month where the flat fee wins	\$3,905 Year-1 kept on PublishDrive vs \$3,568 IngramSpark	\$21,038 Year-1 kept at 250 sales a month
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Summary and Insight

With steady volume, a flat monthly fee costs less than paying a cut on every sale. PublishDrive prints through the same Ingram network, so you keep wide reach while dropping the 1.875% per-sale fee.

What to Do

- Do now:** Keep KDP for Amazon; move wide print and ebook distribution to a PublishDrive plan sized to your title count.
- Do now:** Check each title's monthly sales against the 16.6 switch point.
- Do now:** Use the Excel model to compare plan tiers (\$13.99 to \$83.99).
- Test next:** Move half the catalog first and compare 90 days of results against titles left on IngramSpark.
- Watch:** Watch per-title volume each quarter; low sellers may be cheaper on a per-sale route.

If You Are a Brand, Educator or Corporate IP Owner: Here Is Your Path



OPTION 1 (RECOMMENDED)

Own store (Lulu Direct) + KDP

OPTION 2 (TEST ARM)

IngramSpark Share & Sell links + KDP

OPTION 3 (STRETCH)

Lulu Bookstore + KDP

Who you are: Already has an audience: clients, students, events or a website.

\$9.59

kept per \$16.99 copy sold on Lulu's own store

+\$2.80

more per copy than KDP

~167

own-store sales to break even (estimate)

Summary and Insight

When you bring the buyers yourself, you do not need to give a store its slice. Selling through your own site with print-on-demand fulfillment keeps the most per copy, while KDP lets new people discover you.

- What to Do**
- Do now:** Sell print copies from your own site with Lulu Direct (no revenue share; you pay printing and shipping).
 - Do now:** Keep KDP listed for discovery and reviews.
 - Do now:** Use IngramSpark Share & Sell links for one-off campaigns.
 - Test next:** Send half your audience to your own store and half to Amazon for one campaign; compare money kept per visitor.
 - Watch:** Watch fulfillment costs and customer support load as direct sales grow.

If You Are a Wide Ebook Strategist: Here Is Your Path

OPTION 1 (RECOMMENDED)

KDP + direct Apple, Kobo, B&N

OPTION 2 (TEST ARM)

KDP + Draft2Digital

OPTION 3 (STRETCH)

KDP + PublishDrive (above 40/month)

Who you are: Digital-first and wants readers on every ebook store.

\$3.49 kept per \$4.99 ebook sold direct	\$3.14 kept through Draft2Digital	6.1% monthly swing in Kindle Unlimited pay
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Summary and Insight

Going direct to Apple, Kobo and B&N keeps the most, but takes more uploads. Draft2Digital trades about 35 cents a sale for one upload. Kindle Unlimited pays from a shared pot that changes monthly, so it is less predictable.

What to Do

- Do now:** Publish the Kindle edition on KDP directly.
- Do now:** Use Draft2Digital for other stores, or go direct to Apple, Kobo and B&N if you can manage several uploads.
- Do now:** Price between \$2.99 and \$9.99 to keep KDP's 70% rate.
- Test next:** Test exclusivity: enroll one title in KDP Select for one 90-day term and compare to a wide title.
- Watch:** Plan Kindle Unlimited income as a range; above 40 ebook sales a month, compare a PublishDrive plan.

Two Follow-On Decisions for Every Path: Exclusivity and Returns

Exclusivity, in plain words: Kindle Unlimited is like a library pass that pays authors from a shared pot. You must sell the ebook only on Amazon for 90 days. Choose it if your genre lives there and you can handle pay that changes monthly; otherwise stay wide. 38% of surveyed authors keep every book exclusive and 30% stay fully wide.

Returns, in plain words: letting stores return unsold books gets you on more shelves, but you pay for the books that come back, and that bill can be bigger than what you earned. Start non-returnable unless shelf space is the main goal and you have cash set aside.

Prices, fees and rates as of October 11, 2026. Sources: [Written Word Media 2025 Indie Author Survey](#); [Profitable.app KENP rate tracker](#); [IngramSpark Agreement \(Lightning Source\)](#)

What Each Team Should Do, Whatever the Path

Team	Their job here	What they should do
Finance and FP&A	Own the model and the monthly variance review.	Track money kept per sale vs plan by driver; forecast cash with 45 to 105 day lags; re-run breakeven when any fee changes.
Marketing	Own price tests and where traffic goes.	Run one A/B test per quarter with a pre-set breakeven lift; send owned audiences to the highest-margin store.
Rights and legal	Own copyright registration and contract terms.	Register before launch; review returns, liability and change-notice clauses; confirm all rights and clearances before upload.
Investors and partners	Judge whether the plan pays back.	Ask for breakeven units, margin of safety, DSO and the scenario range rather than a single sales forecast.
Operations	Own uploads, metadata and timing.	Turn on distribution only at launch; keep ISBNs and metadata consistent across stores; log every price change.

Options at a Glance for Every Stakeholder Type

	Stakeholder	Option 1: Recommended	Option 2: Test arm	Option 3: Stretch	Breakeven marker
A	Independent creator	KDP print + ebook	KDP + Draft2Digital	KDP + KDP Select	158 sales
B	Small press or imprint	KDP + IngramSpark 55% returnable	KDP + IngramSpark 40% non-returnable	KDP + B&N Press + IngramSpark	272 sales
C	Catalog or backlist owner	KDP + PublishDrive	KDP + IngramSpark + Draft2Digital	PublishDrive only	Switch point 16.6/month
D	Brand, educator or corporate	Own store (Lulu Direct) + KDP	IngramSpark Share & Sell + KDP	Lulu Bookstore + KDP	~167 own-store sales
E	Wide ebook strategist	KDP + direct Apple, Kobo, B&N	KDP + Draft2Digital	KDP + PublishDrive (above 40/month)	Ebook-only economics

Option 1 keeps the most money per sale for that business type. Option 2 changes one thing and doubles as the B group in an A/B test. Option 3 adds reach once sales can support it.

Decision Request: Two Channels Now, One Test Every 90 Days

1. Launch

Every path lists on KDP plus the one route your [decision path](#) picks. Keep print non-returnable at launch and turn on distribution only on release day.

2. Test

One A/B test per 90 days: price first, then store terms. Write down the metric (money kept per visitor) and the [breakeven lift](#) before starting, and do not stop early.

3. Review

Hold a monthly variance review and a quarterly re-forecast. Revisit exclusivity and subscriptions once sales pass 17 of each format a month.

Success measures: breakeven reached within the planned number of sales; money kept per sale within 5% of plan; cash received within the modeled wait; one decision-grade A/B result per quarter.

How the Numbers Were Built

Model

- One Python model ([analysis/model.py](#)) writes every dataset in [/data](#); the deck, Excel model and Tableau story read the same numbers.
- Base case: \$16.99 paperback, 200 pages, \$4.99 ebook (2 MB), equal sales per platform.
- Variance = platform's money kept minus KDP's, split into store share, production and fee drivers that add up exactly.
- A/B sample sizes use a two-proportion z-test (95% confidence, 80% power).

Assumptions to Replace

- Print costs for IngramSpark (\$4.00), B&N Press (\$3.50) and Lulu (\$5.00) are planning estimates.
- The \$1,500 launch budget, the 65/35 channel mix, the launch-decay curve and Path D's own-store breakeven are illustrative.
- All prices, fees and rates are as of October 11, 2026. The data is refreshed every three months; next refresh January 11, 2027.
- Status note: certain works referenced are in the initial stage of pre-publication copyright registration with the U.S. Copyright Office.

KPI (Key Performance Indicator) Definitions, Part 1: Money Kept per Sale

KPI	What it tells you	Formula	Worked example
KPI 1. Net royalty per copy what the creator keeps from one sale	The money left for the IP (intellectual property) owner after the store, the printer and the platform are paid. The main measure in this story.	Net royalty = list price - store's cut - printing cost - platform fee	KDP paperback: \$16.99 - \$6.80 - \$3.40 - \$0.00 = \$6.79. IngramSpark: \$16.99 - \$9.34 - \$4.00 - \$0.32 = \$3.33.
KPI 2. Net margin % share of the list price the creator keeps	Lets you compare formats and prices on one scale.	Net margin % = net royalty / list price	KDP paperback: \$6.79 / \$16.99 = 40.0%. KDP ebook: \$3.28 / \$4.99 = 65.8%.
KPI 3. Channel share (store's cut) also called the take rate	The part of the price the store or wholesaler keeps. It is the biggest cost on almost every route.	Store's cut = list price x (1 - royalty rate), or list price x wholesale discount	KDP pays a 60% print royalty, so the store keeps \$16.99 x 40% = \$6.80. IngramSpark's 55% wholesale discount: \$16.99 x 55% = \$9.34.
KPI 4. Cost variance vs KDP gap to the Amazon KDP (Kindle Direct Publishing) baseline, split by cause	Shows how much more or less each route keeps than KDP, and why.	Variance = route's net - KDP net = store-cut driver + printing driver + fee driver (each driver = KDP's cost - the route's cost)	IngramSpark: store cut -\$2.55 + printing -\$0.60 + fee -\$0.32 = -\$3.47 per copy.
KPI 5. Contribution per unit pair contribution margin for one print sale plus one ebook sale	What one reader buying both formats adds toward paying back launch costs.	Contribution per pair = print net royalty + ebook net royalty	KDP: \$6.79 + \$3.28 = \$10.08. IngramSpark: \$3.33 + \$2.97 = \$6.30.
KPI 6. Breakeven point (unit pairs) sales needed to earn back year-1 fixed costs	How many print-plus-ebook sales it takes before the work is profitable. Lower is better.	Breakeven = Year-1 fixed costs / contribution per pair, rounded up. Fixed costs = platform setup + \$85 copyright registration + \$1,500 launch budget + 12 x monthly fee	KDP: \$1,585 / \$10.08 = 157.3, rounded up to 158. IngramSpark: \$1,710 / \$6.30 = 271.6, rounded up to 272.
KPI 7. Margin of safety cushion between planned sales and breakeven	How far sales could fall before you stop covering costs.	Margin of safety = (planned sales - breakeven) / planned sales	KDP at 600 planned pairs: (600 - 158) / 600 = 73.7%.

Worked with the October 11, 2026 numbers. Worked examples use unrounded values from the model, so a shown sum can differ from its parts by a cent. Sources: Profitable.app KDP royalty calculator; IngramSpark Help Center: 2026 pricing changes; B&N Press Help Center: Getting paid; Chapter: Lulu pricing (Sep 2026); PublishDrive Help: pricing plans; Hypebot on the 2026 USCO fee schedule; ScribeCount: How to publish on IngramSpark; Model in this repository (analysis/model.py)

KPI Definitions, Part 2: Scale, Cash Timing and Testing

KPI	What it tells you	Formula	Worked example
KPI 8. Switch point (crossover) monthly sales where a flat fee beats a per-sale fee	Below it, pay-per-sale routes cost less; above it, a subscription costs less.	Switch point = monthly subscription / extra money kept per pair on the subscription route	PublishDrive vs IngramSpark: $\$13.99 / (\$7.14 - \$6.30) = 16.6$ sales of each format a month. Ebook only vs Draft2Digital: 40.1 a month.
KPI 9. Year-1 net (scenarios) money kept in the first year at a given sales level	Tests whether the ranking holds if sales are slow (10 a month), normal (50) or great (250).	Year-1 net = 12 x (monthly sales x contribution per pair - monthly fee) - platform setup - \$85 copyright registration (launch budget excluded)	KDP at 50 a month: $12 \times (50 \times \$10.08) - \$85 = \$5,961$.
KPI 10. DSO days sales outstanding	The average number of days between a sale and the cash arriving. Longer waits need more cash on hand.	Days to cash = payment terms in days after month end + about 15 days (the average sale happens mid-month)	B&N Press pays about 30 days after month end: $30 + 15 = 45$ days. IngramSpark pays about 90 days after month end: $90 + 15 = 105$ days.
KPI 11. Working capital gap money earned but not yet received	The cash you are owed at a point in time because stores pay late.	Gap = cumulative royalties earned - cumulative cash received	Month 12 of the illustrative launch: \$8,361 earned - \$7,413 received = \$948.
KPI 12. KENP rate Kindle Edition Normalized Pages payout rate	What Kindle Unlimited pays per page read, set monthly from a shared pot. Shown per 1,000 pages.	Pay per 1,000 pages = monthly per-page rate x 1,000; average = mean of 12 months; range = highest - lowest	Average \$4.55; range \$5.01 - \$4.19 = \$0.82 (20% from low to high).
KPI 13. Breakeven lift extra sales a cheaper option needs just to tie	The bar an A/B test (a test of version A against version B) must clear before switching to a lower price.	Breakeven lift = net per copy of A / net per copy of B - 1	Print price test: KDP net at \$16.99 = \$6.79; at \$14.99 = $\$14.99 \times 60\% - \$3.40 = \$5.59$; $\$6.79 / \$5.59 - 1 = 21.4\%$.
KPI 14. Sample size per group shoppers each version needs for a trustworthy A/B result	Too few shoppers and a difference may be luck.	Two-proportion z-test at 95% confidence (z = 1.96) and 80% power (z = 0.84) for the breakeven lift	Print price test at a 2% baseline conversion rate and a 21.4% lift: 18,467 shoppers per group. Ebook test at 3%: 7,814.

Worked with the October 11, 2026 numbers. Worked examples use unrounded values from the model, so a shown sum can differ from its parts by a cent. Sources: [PublishDrive Help: pricing plans](#); [IngramSpark Help Center: 2026 pricing changes](#); [PublishDrive vs Draft2Digital \(Apr 2026\)](#); [B&N Press Help Center: Getting paid](#); [IngramSpark Agreement \(Lightning Source\)](#); [The Book Designer: B&N Press review](#); [Books.by: Draft2Digital comparison](#); [Written Word Media 2025 Indie Author Survey](#); [Profitable.app KENP rate tracker](#); [Profitable.app KDP royalty calculator](#); [Model in this repository \(analysis/model.py\)](#)

Where Each Number in the Story Comes From

Story point	Numbers shown	How they are calculated	Sources
2. Market context	3.53M self-published ISBNs (International Standard Book Numbers) in 2025, +38.7%; total 4.17M, +32.5%	Growth = 2025 count / 2024 count - 1 = 3,529,980 / 2,545,885 - 1 = 38.7%. Print share of revenue = (hardback \$8.2B + paperback \$8.0B) / \$33.4B = 49%.	Bowker via Publishers Weekly, Mar 2026; Circana BookScan via Publishers Weekly; AAP StatShot Annual Report 2025
5. Gross-to-net	KDP keeps \$6.79; IngramSpark \$3.33 on a \$16.99 paperback	KDP printing = \$1.00 + 200 pages x \$0.012 = \$3.40. IngramSpark fee = 1.875% market access fee x \$16.99 = \$0.32. Print costs for IngramSpark (\$4.00), B&N Press (\$3.50) and Lulu (\$5.00) are planning estimates.	Profitable.app KDP royalty calculator; IngramSpark Help Center: 2026 pricing changes; B&N Press Help Center: Getting paid; Chapter: Lulu pricing (Sep 2026); PublishDrive Help: pricing plans
6. Cost variance	IngramSpark keeps \$3.47 less per copy than KDP; \$2.55 of it is the store's cut	Store-cut driver = KDP \$6.80 - IngramSpark \$9.34 = -\$2.55; printing = \$3.40 - \$4.00 = -\$0.60; fee = \$0.00 - \$0.32 = -\$0.32. The three add up to -\$3.47.	Model in this repository (analysis/model.py); Profitable.app KDP royalty calculator; IngramSpark Help Center: 2026 pricing changes
7. Ebooks	Direct uploads keep \$3.49; KDP \$3.28; Draft2Digital \$3.14; IngramSpark \$2.97	Direct: \$4.99 x 70% = \$3.49. KDP: (\$4.99 - \$0.30 delivery fee) x 70% = \$3.28. Draft2Digital: \$3.49 x 90% = \$3.14. IngramSpark: \$3.49 x 85% = \$2.97.	ScribeCount platform comparison; Profitable.app KDP royalty calculator; PublishDrive vs Draft2Digital (Apr 2026); IngramSpark Agreement (Lightning Source)
8. Breakeven	KDP 158 pairs; IngramSpark 272; slowest 511	Year-1 fixed costs = platform setup (ISBN, or International Standard Book Number, \$125 where you buy your own) + \$85 copyright registration + \$1,500 illustrative launch budget + subscription. KDP: \$1,585 / \$10.08 per pair, rounded up = 158.	Model in this repository (analysis/model.py); Hypebot on the 2026 USCO fee schedule; ScribeCount: How to publish on IngramSpark; PublishDrive Help: pricing plans
9. Scenarios	KDP Year-1 net \$1,124 / \$5,961 / \$30,146 at 10 / 50 / 250 sales a month; switch point 16.6	12 x (monthly sales x contribution per pair - monthly fee) - platform setup - \$85 copyright. Switch point = \$13.99 PublishDrive fee / (\$7.14 - \$6.30) = 16.6.	Model in this repository (analysis/model.py); PublishDrive Help: pricing plans
10. Profit calculator	Profit, breakeven books, books still needed, share of costs earned back	Profit = books sold x money kept per print + ebook pair, minus launch costs (your launch budget plus the route's setup fees, copyright registration and year-1 subscription); breakeven = launch costs / money kept per pair. Uses the same per-sale numbers as points 5 to 9.	Model in this repository (analysis/model.py)
11. Cash timing	\$948 owed at month 12; 45 to 105 days to cash	Illustrative launch: 120 sales of each format in month 1, falling 8% a month to 40; 65% on Amazon, 35% elsewhere. KDP and Draft2Digital pay 2 months later, IngramSpark 3. Days to cash = payment terms + about 15 days.	Model in this repository (analysis/model.py); Written Word Media 2025 Indie Author Survey; B&N Press Help Center: Getting paid; IngramSpark Agreement (Lightning Source)
12. Kindle Unlimited	\$4.19 to \$5.01 per 1,000 pages; average \$4.55	Author-reported monthly KENP (Kindle Edition Normalized Pages) rates from May 2025 to April 2026, multiplied by 1,000. Average = sum of 12 months / 12.	Profitable.app KENP rate tracker
13. A/B test	Price cuts need 21% to 27% more sales; store terms 77%	Ebook: KDP net at \$4.99 = \$3.28, at \$3.99 = \$2.58, lift = 271%. Store terms: IngramSpark net at a 40% non-returnable discount (\$5.88) / at 55% returnable (\$3.33) - 1 = 76.6%.	Profitable.app KDP royalty calculator; IngramSpark Help Center: 2026 pricing changes; Model in this repository (analysis/model.py)

Glossary of Analytics and FP&A Terms

A/B test	A fair comparison of two versions on one measure, run long enough to trust the result.	Breakeven lift	How many more sales a cheaper option needs just to match the original.
Breakeven point	Sales at which total money kept equals start-up costs.	Channel share / take rate	The part of the price the store or marketplace keeps.
Coefficient of variation (CV)	How much something swings, compared to its average.	Contribution margin	Money kept from one sale after that sale's own costs.
Cost variance analysis	Explaining a cost gap by splitting it into its causes.	Days sales outstanding (DSO)	Average days between a sale and the cash arriving.
Gross-to-net (GTN)	The steps from list price to the money you keep.	Margin of safety	How far sales can drop before you stop covering costs.
Pool-based payout	Pay that comes from a shared pot split by usage.	Returns reserve	Money held back to cover books that may be returned.
Scenario analysis	Comparing results under slow, normal and great outcomes.	Sensitivity analysis	Changing one input at a time to see which matters most.
Working capital gap	Money earned but not yet collected.		

Sources

1. AAP StatShot Annual Report 2025

2. Bowker via Publishers Weekly, Mar 2026

3. Circana BookScan via Publishers Weekly

4. U.S. Copyright Office, FY2025 Facts at a Glance

5. U.S. Copyright Office processing times

6. Hypebot on the 2026 USCO fee schedule

7. IngramSpark Help Center: 2026 pricing changes

8. IngramSpark Agreement (Lightning Source)

9. Jane Friedman: IngramSpark 2026 pricing

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11. BestWriting: KDP royalties explained
12. B&N Press Help Center: Getting paid

13. The Book Designer: B&N Press review

14. Chapter: Lulu pricing (Sep 2026)

15. PublishDrive Help: pricing plans

16. PublishDrive vs Draft2Digital (Apr 2026)

17. Books.by: Draft2Digital comparison

18. ScribeCount platform comparison

19. ScribeCount: How to publish on IngramSpark

20. Daniel Tortora: Self-publishing royalties 2026

21. Written Word Media 2025 Indie Author Survey

22. Profitable.app KENP rate tracker

Mainstream industry and government sources (AAP, Bowker, Circana BookScan, U.S. Copyright Office) frame the market; platform help centers and agreements set the rates. Prices, fees and rates are as of October 11, 2026 and are refreshed quarterly (next: January 11, 2027).