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The University of Minnesota

SEVENTEENTH BIENNIAL REPORT OF THE BOARD OF REGENTS



FISCAL YEARS ENDING
JULY 31, 1911, 1912

BULLETIN OF THE UNIVERSITY OF MINNESOTA
VOL. XVI, NO. 1. JANUARY 1913

Entered at the Post Office
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MINNEAPOLIS, MINN.

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LETTER OF TRANSMITTAL

To His Excellency, Adolph O. Eberhart, Governor of the State of Minnesota:

SIR: The Board of Regents of the University of Minnesota herewith submits to you as its report of the status of the University and of its activities during the biennial period, the exhaustive report of the President of the University to the Board covering the period. No analysis by the Board of the facts presented could lead to other conclusions than those reached by the President. The recommendations expressed by him have been formulated in conference with the Board.

The period covered by the report marks a most important epoch in the life of the University. At the beginning of the last fiscal year President Emeritus Cyrus Northrop, after a long period of service covering more than a quarter of a century, retired from the presidency of the institution and was succeeded by the present incumbent.

The phenomenal growth of the institution during the incumbency of President Northrop is without parallel. The generous support of the people of the State, the contribution of individual citizens of their services and means, among whom the names of Pillsbury, Gilfillan, Shevlin, Elliot, and Ludden are entitled to especial recognition and mention, the patient labors of a self-sacrificing faculty, meagerly paid, were all contributing factors to this growth. But those who followed the work of the University from day to day realize more fully, perhaps, than the general public that the predominant factor in the growth and progress of the institution was the genial personality, the tact, the zeal, the wisdom, and the unbounded optimism of the President. His work is a heritage of all the people of the State and will always be lovingly remembered.

In the choice of his successor the Board exercised the care and solicitude that the importance of the work called for. It selected Dean George E. Vincent, of the University of Chicago. President Vincent came to the institution in the prime of his

manhood, with broad experience and a well-earned reputation for scholarship and executive efficiency. The Board believes that its choice merits and has the approval of the people of the State. The many projects furthered and inaugurated by the President for co-ordinating the work of the University in all its branches with the life and aspirations of the people has the approval of the Board and has been cordially received by the public.

He conceives the future of the University, not only as a retreat for individual attainment, but as a center radiating culture, knowledge, and efficiency throughout the State. This ideal of a State University is in harmony with the spirit of the times and will commend itself to the enlightened sentiment of our people. To realize these aims adequate support for the highest efficiency within the institution is indispensable. The Board has reduced all requests for new construction to a minimum, but it asks a substantial increase in the appropriation for support. The aggregate estimates, however, are less than the appropriations of two years ago by more than a half million dollars.

The Board is pleased to report that under the new business methods and systems of accounting, inaugurated under the direction of President Vincent, the business of the University is greatly facilitated and the Board is better able to know the exact condition of its resources at all times. Many economies have been made possible, the supervision by the Public Examiner's Office and the checking by the State Auditor are simplified and effective.

The University, like our State, is entering upon an era probably less marked in growth of population than formerly, but demanding greater thoroughness and higher efficiency in its activities to meet the requirements of a more complex and advanced civilization. Assuming that the University will continue to receive that generous statesmanlike treatment accorded it by the Legislature in the past, the Board looks forward to a period in its life under President Vincent that will be responsive to the new demands and as marked for usefulness, standing, and efficiency as was the incumbency of his predecessor for growth and development.

JOHN LIND, *President*

December 27, 1912.

NEEDS FOR THE BIENNIUM, 1913-1915

In formulating their requests in behalf of the University for the biennium beginning August 1, 1913, the Regents have been guided by the following principles:

A reduction of the aggregate amount requested.—The table which follows shows that the total asked for is ninety per cent of the sum granted by the last Legislature. The Regents realize that the University is only one of many institutions and that it can not expect to develop at the expense of these. The requests have therefore been carefully considered and reduced to what seems to the Regents a reasonable minimum. They believe that they can present convincing arguments for every item.

Men given precedence over buildings.—The building program has been reduced and the stress laid on funds for increasing the number of the teaching staff and paying better salaries to many able men and women now in the service of the University. No general percentage increase in salary, however, is contemplated. Efficiency and value to the University will be the determining considerations.

Widening the scope of Extension Work.—A substantial increase is requested both for agricultural extension and for the diffusion throughout the State of many other kinds of educational influence. The University desires to go to citizens in their homes and communities. The demand for this service is widespread and often insistent. This can not be met with the funds at present available.

Due regard for agricultural interests.—Of the total amount requested 35 per cent is desired for agricultural purposes. To this should be added the \$75,000 received annually from the Federal Government. Still other grants from the United States Treasury are likely to be made by Congress. The increase for extension will be largely devoted to demonstration farm and county-supervision work. The most valuable extension work is that which sends the expert adviser to confer with the farmer on his own farm.

TABLE I. SUMMARY OF THE UNIVERSITY'S NEEDS FOR THE BIENNIUM ENDING JULY 31, 1915, COMPARED WITH THE APPROPRIATIONS FOR THE BIENNIUM ENDING JULY 31, 1913

Purpose	1911-1913	1913-1915
<i>General Deficiency Appropriation</i>	\$ 130,000	
Made necessary by rapid increase of students and other demands upon the institution. (See Sixteenth Biennial Report, pp. 5 and 6.)		
<i>Deficiency for Hospital Support</i>	33,700	
To cover deficiency in support and to reimburse general funds amount advanced.		
<i>23-100 Mill Revenue Tax</i>	562,000	\$ 572,500
Estimated for both biennial periods by the State Auditor.		
<i>For Maintenance</i>	650,000	966,000
A general maintenance fund supplementing other revenues and applicable to any University purpose. Needed for increasing the number of the teaching staff and increases of salary.		
<i>Fuel (University including University Farm)</i> .	70,000	120,000
The fuel for the single year ending July 31, 1912, cost \$72,728 or more than was allowed for the biennial period. Thus a heavy charge for heating fell upon the general funds. The new heating plants will economize fuel.		
<i>Special University Maintenance Appropriations</i>	381,200	462,000
For Law and General Libraries, repairs, Hospital support, research and publications, books and apparatus, University Extension, Mines support and Experiment Station, Geological Survey, see Table II.		
<i>Special Agricultural Maintenance Appropriations</i>	227,000	326,000
Agricultural Extension, repairs, library, and many groups of experimental projects, see Table III.		
<i>Buildings and Equipment</i>	1,761,980	1,089,950
For detailed and annotated list of structures desired, equipment required, etc., see Table IV.		
<i>Agricultural Schools and Sub-Stations</i>	482,290	333,500
For a detailed statement of building and maintenance funds requested, see Table V.		
Total.....	\$4,298,170	\$3,869,950

TABLE II. SPECIAL UNIVERSITY MAINTENANCE APPROPRIATIONS

Purpose	Granted 1911-1913	Requested 1913-1915
<i>Law Library</i>	\$ 10,000	\$ 10,000
<i>General Library</i>	20,000	40,000
The University Library falls far short of the needs of a great institution; the increase of volumes is a pressing need.		
<i>General Repairs for the University</i>	50,000	50,000
Needed for the proper maintenance of more than thirty buildings.		
<i>The University Hospital Support</i>	159,200	160,000
This hospital is not only an educational necessity, but renders an important public service to the indigent poor of the State.		
<i>Research and Publication</i>	20,000	20,000
The beginning of aid to scholarly investigation has justified itself and this subsidy should be continued.		
<i>Scientific Books and Apparatus</i>	50,000	50,000
Almost all departments of the institution are in need of more adequate and modern equipment.		
<i>University Extension</i>	20,000	80,000
It is planned largely to widen the scope and diffuse the influence of Extension Work in all parts of the State. Increased funds will be needed.		
<i>Mines Experiment Station</i>	20,000	20,000
It is proposed to maintain on its present basis this important service to the State.		
<i>Mines Standing Appropriation</i>	19,000	19,000
<i>Geological Survey</i>	13,000	13,000
The work of surveying the economic resources of the State is of great practical importance and of scientific value.		
Total.....	\$381,200	\$462,000

TABLE III. SPECIAL AGRICULTURAL MAINTENANCE APPROPRIATION

Purpose	Granted 1911-1913	Requested 1913-1915
<i>Repairs and Alterations</i>	\$20,000	\$35,000
This includes general repairs and alterations of twenty-nine buildings, many of them old.		

TABLE III—Continued

Purpose	Granted 1911-1913	Requested 1913-1915
<i>Campus Maintenance</i>	\$ 5,000	\$ 6,000
<i>Library</i> The library is inadequate for the needs of the Station, College, and School.	12,000	18,000
<i>Agricultural Extension</i> This includes dairy extension and premiums. There is insistent demand for enlargement of this work.	90,000	130,000
<i>Forestry Experiments and Support</i> A small increase is desired for enlargement of experimental forestry work.	26,000	31,000
<i>General Experiment Station Investigations and Research</i> These include studies of noxious weeds, plant diseases, farm management, field crops, tobacco, agricultural engineering, bacteriology, grain and flour, soils, fruit farm, horticultural crops, animal nutrition, live stock, poultry, insects, hog cholera, etc., etc.	74,000	106,000
Total.....	\$227,000	\$326,000

TABLE IV. BUILDING AND EQUIPMENT APPROPRIATIONS

Purpose	Amount Requested
<i>Addition to Anatomy Building</i> (with equipment)..... The Pathology Building is needed by the College of Education, and therefore to house the State Board of Health, and the departments of Pathology and Bacteriology, an addition is planned to the Anatomy Building.	\$143,000
<i>Remodeling and Equipping Pathology Building</i> To house the College of Education and the University High School, the observation and practice school of the College.	37,500
<i>Remodeling the Chemistry Building</i> This appropriation is asked in order to adapt the building to the use of men students as Shevlin Hall was erected for the use of the women students.	17,500

TABLE IV—Continued

Purpose	Amount Requested
<i>Sprinkler System and Wiring</i>	\$25,000
For better fire protection it is proposed to install a sprinkler system and to place electric wires in conduits in several buildings, which are not fire-proof.	
<i>Home Economics Building and Equipment</i>	75,000
To be located at the College of Agriculture for the use of all the women of the University, including the girl students in the School of Agriculture.	
<i>Addition to Heating Plant at the University Farm</i>	26,000
To provide heat and light for the present buildings, for those under construction, and for a margin of safety in extreme weather.	
<i>Gymnasium and Drill Hall at the University Farm</i>	90,000
There is at present no provision of this kind for the thirteen hundred young men and women on the Farm Campus.	
<i>Trolley Connection between the Main Campus and the University Farm</i>	60,000
A spur from the Como-Harriet line will carry students to or from in ten minutes. Thus much duplication of buildings and instruction, which would otherwise be necessary, can be avoided. The saving in the delivery of coal and building materials will in a few years equal the cost of construction. The Minneapolis Street Railway Company is ready to enter into a contract for operation on terms advantageous to the University.	
<i>Sundry Buildings, etc., at the University Farm</i>	103,850
Icehouse and Cold Storage for Dining Room.....	\$20,000
Greenhouse.....	22,000
Veterinary Pathology Plant... \$16,750	
Minor Changes in Vet. Bldg... 1,500	18,250
Addition to Horse Barn.....	5,000
New Poultry House.....	4,000
Alterations to Chemistry Building.....	3,100
Addition to Dairy Hall.....	2,000
Plant Pathology Field House.....	2,000
Alterations in Dining Hall Basement...	1,500
Grading the Campus, New Fences, etc...	15,000
Purchases of Live Stock.....	8,000
Storage Cellar.....	500
Renewal of Boys' Dormitory Equipment	2,500

TABLE IV—Continued

Purpose	Amount Requested
<i>Timber Purchase at Cloquet</i>	\$8,600
The owners hold at the original purchase price standing timber three times this value and are ready to sell it to the State for the amount they paid.	
<i>Electrical Engineering Equipment with Repairs of Building</i>	20,000
The basement and attic of present building must be made available. The rapid advance in electrical science calls for modern equipment. Apparatus for electric lighting, electric railway motors and controllers, direct and alternating current motors and generators, telephonic and radio-telegraphic apparatus are especially needed.	
<i>Equipment for Experimental Laboratory in College of Engineering</i>	7,000
To include hydraulic installations with centrifugal pumps, piping for water, air, and steam; steam, gas, gasoline, and oil engines, air compressor, experimental steam turbine, road metals testing apparatus, etc.	
<i>Equipment for Machine and Wood Working Shops in the College of Engineering</i>	10,000
To supplement present equipment by modern effective metal and wood-working machinery such as lathes, boring and milling machines, drills, annealing furnace, etc.	
<i>Addition to Botany Greenhouse</i>	3,000
More space is needed for laboratory for students and for research work.	
<i>Equipment for College of Dentistry</i>	2,500
For additional microscopes, surgical instruments, sterilizers, pathological equipment, projection apparatus, etc.	
<i>Equipment for School of Mines</i>	6,000
To replace outworn ore-testing machinery and to provide equipment for metallography and electro-metallurgy, e. g., microscopes, electric furnaces, pyrometers, etc.	
<i>Equipment for the College of Science, Literature, and the Arts</i>	10,000
To replace and supplement laboratory equipment, especially in physics and animal biology and to supply furniture and fixtures in the largest college of the University.	

TABLE IV—Continued

Purpose	Amount Requested
<i>Biological Building</i>	\$200,000
The Regents have long recognized the great need for this building. The present laboratory facilities are entirely inadequate and even unsanitary in view of the large number of students pursuing these courses, which are required in the College of Science, Literature, and the Arts, Agriculture, Medicine, etc.	
<i>University Hospital Service Building and Equipment</i>	50,000
To afford space for the hospital laundry, store-rooms, general kitchen, dining rooms for officers, nurses, and help and quarters for the domestic help. The space thus released in the hospital will accommodate thirty additional beds for patients.	
<i>Women's Gymnasium and Equipment</i>	125,000
Twelve hundred women on the main campus are practically deprived of gymnasium facilities at present owing largely to the increased use of the Armory for Military Instruction and Drill.	
<i>To Redeem Outstanding Certificates of Indebtedness for Campus Extension</i>	70,000
This amount has already been levied and no further legislative action is necessary.	
Total.....	\$1,089,950

TABLE V. MAINTENANCE AND BUILDING APPROPRIATIONS FOR AGRICULTURAL SUB-STATIONS AND SCHOOLS

Purpose	Amount Requested
NORTHWEST SCHOOL AND EXPERIMENT STATION, CROOKSTON.....	\$200,500
<i>General Maintenance School and Station</i> ...	\$79,800
The enlargement of the School and increase in Station work demand additional help. Certain increases in salary will be necessary.	
<i>Repairs and Alterations</i>	10,000
A number of the older buildings need repairing and altering to fit them for present needs.	

TABLE V—Continued

Purpose	Amount Requested
<i>Central Heating Plant and Water Softener</i> . . .	\$40,000
At the present time all buildings are heated by separate plants, three of which are in bad condition and criticized by underwriters.	
<i>Dormitory for Boys</i>	40,000
At the present time there is only one dormitory for boys and this is badly overcrowded.	
<i>Drainage, Sewage Disposal, and Greenhouse</i>	19,700
The sanitary condition has been criticized by the State Board of Health. The overflow from the various septic tanks now empties into a county drainage ditch which in warm weather becomes offensive. The greenhouse is needed, but will not be built unless sufficient balance remains after drainage and sewage disposal have been provided for.	
<i>Grain Storage and Cleaning</i>	6,000
Considerable quantities of seed grain are produced on the farm, but at present no facilities for storage and cleaning are provided.	
<i>Machine Shed</i>	2,000
<i>Swine Barn Addition</i>	1,000
<i>Grading Farm and School Grounds</i>	2,000
NORTH CENTRAL EXPERIMENT STATION, GRAND RAPIDS	
<i>General Maintenance</i>	\$14,000
WEST CENTRAL SCHOOL AND EXPERIMENT STATION, MORRIS	
<i>General Maintenance</i>	68,000
The 1911-12 budget includes a deficit appropriation. The regular maintenance was \$39,500. The increase is due to the enlargement of the School and the development of the Station.	
<i>Alterations, Repairs, and Equipment</i>	18,000
This Station has a number of old buildings taken over from the Federal Government. These are being altered to meet the needs of the School and Station.	

TABLE V *Continued*

Purpose	Amount Requested
NORTHEAST DEMONSTRATION FARM AND EXPERIMENT STATION, DULUTH.....	\$24,200
<i>General Maintenance</i>	\$12,200
<i>Clearing Land</i>	3,000
<i>Live Stock</i>	2,000
<i>Institute Hall</i>	7,000
Purchase of land, maintenance for 1912 and 1913, and certain buildings were provided by special appropriation, Chapter 142, General Laws 1911.	
SOUTHEAST DEMONSTRATION FARM AND EXPERIMENT STATION, WASECA.....	26,800
<i>General Maintenance</i>	7,800
<i>Feeding Sheds and Yards</i>	2,000
<i>Superintendent's House</i>	3,500
<i>Alterations and Remodeling Old Buildings</i> ..	5,000
<i>Drainage</i>	1,500
<i>Water System</i>	500
<i>Fencing</i>	1,000
<i>Live Stock</i>	5,000
<i>Seeds and Plants</i>	500
Purchase of land and maintenance 1912-13 provided from special appropriation, Chapter 142, General Laws of 1911.	
Total.....	\$333,500

THE PRESIDENT'S REPORT

To the President of the Board of Regents of the University of Minnesota:

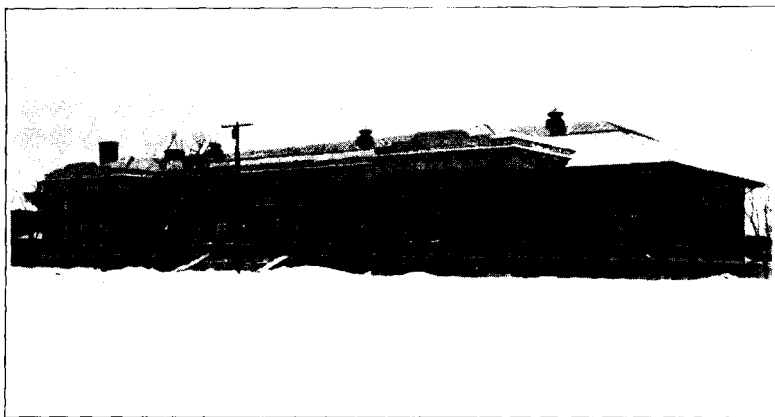
SIR: I herewith submit my report for the biennium ending July 31, 1912.

Mention of changes in the personnel of the staff is limited to persons of professorial rank.

Resignations.—Professor Ada Comstock, Dean of Women, resigned to accept the Deanship of Smith College. Professor Robert S. Kolliner withdrew from the Law School on account of ill health. Professor Willis M. West, head of the Department of History, retired to give his time to writing. Assistant Professor John Lee Coulter, on leave of absence from the Department of Economics and Political Science, withdrew to continue in the service of the Bureau of Labor in Washington. Assistant Professor William H. Tomhave accepted the headship of the Department of Animal Husbandry in Pennsylvania State College. Assistant Professor George Porter Paine withdrew from the Department of Mathematics to fill a professorship in Middlebury College, Vermont. Assistant Professor Robert B. Gibson resigned from the Department of Physiologic Chemistry. Assistant Professor Ralph H. Hess, Assistant Professor Edward K. Slater, Clinical Professor Everton J. Abbott also resigned during the biennium.

Retirements.—The following members of the Faculty have been retired and are in receipt of allowances from the Carnegie Foundation for the Advancement of Teaching: President Emeritus Cyrus Northrop; Assistant Professor Matilda J. C. Wilkin as Assistant Professor of German; Professor Henry Turner Eddy as Dean of the Graduate School and Professor of Mathematics and Mechanics, Emeritus; Professor Adam C. Hickman as Professor of Law in the Law School; Professor Arthur E. Haynes as Professor of Mathematics in the College of Engineering.

Leaves of absence.—Professor John C. Hutchinson and Professor George D. Shepardson were absent on sabbatical leave with half pay during the year 1911-12. Professor John H. Gray, Head of the Department of Economics and Political Science, was granted leave of absence without salary for the second semester to conduct an investigation under the auspices of the National Civic Federation. Professor Edward G. Quigley, of the College of Education, was granted leave of absence without salary for the year. Assistant Professor Josephine E. Tilden, of the Department of Botany, was assigned duty on half salary in connection with an expedition to Tahiti and New Zealand. The expenses for the trip were provided by friends of the University interested in botanical research. Professor Carl Schlenker, of the Department of German, was granted sabbatical leave for one year with half salary.



EXPERIMENTAL LABORATORY
COLLEGE OF ENGINEERING AND MECHANIC ARTS

Appointments.—The following appointments to positions of professorial rank were made during the biennium: George E. Vincent (from the University of Chicago) as President, C. G. Selvig as Superintendent of the Northwest Station and School of Agriculture, George H. Hayes as Comptroller, William R. Vance (from Yale Law School) as Professor of Law and Dean of the Law School, W. H. Emmons (from the University of Chicago) as Head of the Department of Geology and Director

of the Geological Survey, Edward S. Thurston (from the University of Illinois) as Professor of Law, Howard R. Smith (from the University of Nebraska) as Professor of Animal Husbandry, Margaret Sweeney (from Adelphi College, Brooklyn, N. Y.) as Professor of Rhetoric and Dean of Women, Ashley V. Storm (from the Iowa State College of Agriculture) as Chief of the Division of Agricultural Education, Edwin H. Hewitt, as Professorial Lecturer in Architecture, Lieutenant James B. Woolnough (U. S. A.) as Professor of Military Science, J. O. Rankin (from U. S. Department of Agriculture) as Editor of Agricultural Publications, J. Anna Norris (from the University of Chicago) as Director of Health for Women, John Spencer as Assistant Professor of Veterinary Medicine, Richard E. Scammon as Assistant Professor of Anatomy, O. M. Olson as Assistant Professor in charge of Demonstration Farms, Thomas G. Paterson (from Kansas State Agricultural College) as Assistant Professor of Animal Husbandry, Louis D. H. Weld (from New York University) as Assistant Professor of Extension Work in Economics.

STATISTICS OF REGISTRATION, ETC.

Collegiate students.—Table I shows the registration, for each of the years 1910-11 and 1911-12, of all students of collegiate grade, i. e., those who are pursuing courses based upon a full four-year high school preparation. The net loss of 54 for the year 1911-12 is due primarily to the full effect of substituting a five-year for a four-year course in Engineering and to the enforcing of the two-year college prerequisite and the drastic reorganization of instruction in the Law School. In so far as the decrease reflects a higher standard of educational efficiency it is to be heartily welcomed. The significant gains are in the College of Science, Literature, and the Arts, and in the College of Dentistry. The latter has been compelled to fix a limit to its number of students. An increase of 10 per cent in the enrollment of graduate students is gratifying.

Sub-collegiate students.—Table II exhibits the registration figures for sub-collegiate students. The large gain in totals is due to the rapid expansion in the summer school for grade

teachers, and the inauguration of a popular junior short course. Too much stress should not be laid upon these fluctuations in short course attendance. The registration in the regular six months' Schools of Agriculture, it will be noted, is the same for both years. Table III shows comparative figures for extension students. The evening classes in Minneapolis and St. Paul are more than holding their own. Correspondence teaching has had little opportunity and can not flourish until a staff and facilities are provided. Obviously the possibilities of extension work—except in Agriculture—have not as yet been grasped.

The general summary.—Table IV should not be given much weight. The totals are misleading. Groups of students so diverse in preparation, educational aim, and length of residence in the University can not be added into totals that have much meaning. For example, the total gain of 923 is practically in sub-collegiate, short-course students. The total to be kept in mind in comparing the University with other institutions is 4,057, the number of collegiate students registered in 1911-12.

Percentage of women students.—In the College of Science, Literature, and the Arts the percentage of women has risen from 56.2 to 57.7, and in the whole body of collegiate students from 35.5 to 38.2. The increase of the percentage of women in the sub-collegiate courses from 23.2 to 50.3 is due to the large increase in the attendance of teachers in the Summer School.

Degrees conferred.—In Table V appear lists of degrees con-

TABLE I. COLLEGIATE STUDENTS BY COLLEGES AND SCHOOLS, 1910-1912

COLLEGE OR SCHOOL	Year 1910-1911			Year 1911-1912			GAIN	LOSS
	Men	Women	Total	Men	Women	Total		
College of Science, Literature, and the Arts.....	710	911	1,621	742	1,016	1,758	137	....
College of Engineering and the Mechanic Arts.....	420	....	420	377	....	377	....	43
College of Agriculture.....	230	204	434	205	212	417	17	....
Law School.....	437	5	442	319	6	325	....	117
College of Medicine and Surgery.....	167	10	177	178	9	187	10	....
School for Nurses.....	....	17	17	....	22	22	5	....
College of Dentistry.....	206	....	206	244	3	247	41	....
College of Pharmacy.....	81	9	90	75	2	77	....	13
School of Mines.....	105	....	105	98	....	98	....	7
School of Chemistry.....	72	1	73	78	3	81	8	....
College of Education.....	33	79	112	14	89	103	....	9
Graduate School.....	94	50	144	101	58	159	15	....
Summer Session.....	188	269	457	227	250	477	20	....
Summer Session (Agriculture).....	....	....	....	25	45	70	70	....
Grand Total of Collegiate Students (less duplicates).....	2,642	1,469	4,111	2,470	1,587	4,057	....	54

ferred in all colleges and schools for each of the years 1910-11 and 1911-12. In the College of Science, Literature, and the Arts the loss in the B.S. is a little more than made up by the gain in the B.A. Engineering shows the readjustment to the new degree B.S. (in Engineering). The heavy loss in Law reflects the changes which have been going on in that School. The sharp rise in Medicine and Surgery shows that this College has readjusted itself to its new standards. The increase in Dentistry discloses the enlarged demands which are being made upon that College.

TABLE II. SUB-COLLEGIATE STUDENTS, 1910-1912

SCHOOL	YEAR 1910-1911			YEAR 1911-1912			GAIN	LOSS
	Men	Women	Total	Men	Women	Total		
CENTRAL SCHOOL OF AGRICULTURE:								
Intermediate year.....	8	3	11	18	7	25	.....	.....
Class A.....	82	49	131	106	42	148	.....	.....
Class B.....	147	74	221	227	98	325	.....	.....
Class C.....	374	150	524	247	135	382	.....	.....
Total.....	611	276	887	598	282	880	.....	7
N. W. SCHOOL OF AGRICULTURE:								
Students.....	104	35	139	122	37	159	20	.....
WEST CENTRAL SCHOOL OF AGRICULTURE:								
Students.....	79	26	105	67	24	91	.....	14
Total, Schools.....	794	337	1,131	787	343	1,130	.....	.....
SHORT COURSES:								
Traction Engineering..	145	.....	145	38	.....	38	.....	107
Teachers' Summer School.....	15	23	38	51	838	889	851	.....
Summer Forestry Course.....	4	14	18	.....	.....	.....	.....	18
Farmers' Short Course.....	197	6	203	122	5	127	.....	76
Junior Short Course.....	.....	.....	.....	203	107	310	310	.....
Dairy School.....	100	.....	100	96	.....	96	.....	4
School for Supervisors.....	4	.....	4	.....	.....	.....	.....	4
Total, Short Courses.....	465	43	508	535	995	1530	.....	.....
Grand total, sub-collegiate students.....	1,259	380	1,639	1,297	1,293	2,590	951	.....

TABLE III. EXTENSION STUDENTS, 1910-1912

COURSES	YEAR 1910-1911			YEAR 1911-1912			GAIN	LOSS
	Men	Women	Total	Men	Women	Total		
Economics.....	215	263	13	276	61	.....
Education (Correspondence).....	68	15	17	32	.....	36
Economics (Correspondence).....	4	4	1	5	1	.....
Total.....	287	282	31	313	26	.....

TABLE IV. SUMMARY, 1910-1912

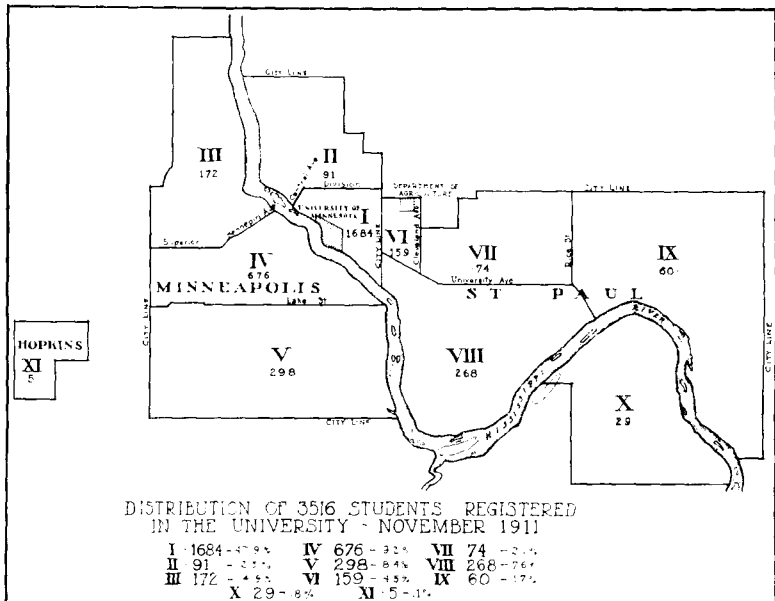
DIVISION	YEAR 1910-1911			YEAR 1911-1912			GAIN	Loss]
	Men	Women	Total	Men	Women	Total		
Collegiate Students.....	2,642	1,469	4,111	2,470	1,587	4,057	.....	54
Sub-collegiate Students....	1,259	380	1,639	1,297	1,293	2,590	951	.....
Extension Students.....	.....	.....	287	282	31	313	26	.....
Grand Total.....	.....	.....	6,037	4,049	2,911	6,960	923	.....

TABLE V. DEGREES CONFERRED, 1910-1912

COLLEGES AND DEGREES	YEAR 1910-1911			YEAR 1911-1912		
	Men	Women	Total	Men	Women	Total
SCIENCE, LITERATURE, AND THE ARTS:						
B.A.....	55	144	199	64	146	210
B.S.....	24	3	27	16	3	19
ENGINEERING:						
C.E.....	23	.....	23	5	.....	5
E.E.....	29	.....	29	6	.....	6
M.E.....	10	.....	10	5	.....	5
B.S. (Science and Tech.).....	2	.....	2	1	.....	1
B.S. (in Eng.).....	.....	.....	.....	49	.....	49
AGRICULTURE:						
B.S. (in Agri.).....	11	.....	11	8	.....	8
B.S. (in For.).....	17	.....	17	13	.....	13
B.S. (in Home Econ.).....	.....	9	9	.....	14	14
LAW:						
D.C.L.....	1	.....	1	.....	.....	.....
LL.M.....	10	.....	10	.....	.....	.....
LL.B.....	105	.....	105	54	1	55
MEDICINE AND SURGERY:						
M.D.....	19	.....	19	36	1	37
*Completed Course.....	6	.....	6	.....	.....	.....
Graduate in Nursing.....	.....	.....	.....	.....	7	7
DENTISTRY:						
D.D.S.....	49	.....	49	62	.....	62
PHARMACY:						
Phm.B.....	20	3	23	11	1	12
MINES:						
E.M.....	26	.....	26	23	.....	23
CHEMISTRY:						
B.S. (in Chem.).....	10	.....	10	13	.....	13
B.S. (in Chem. Eng.).....	3	.....	3	.....	.....	.....
Chem.E.....	.....	.....	.....	2	.....	2
B.S.....	.....	.....	.....	3	.....	3
EDUCATION:						
B.A. (in Educ.).....	7	27	34	2	39	41
GRADUATE:						
M.A.....	15	11	26	11	11	22
M.S.....	5	2	7	8	.....	8
Ph.D.....	1	.....	1	2	.....	2
M.F.....	.....	.....	.....	1	.....	1
Grand Total.....	448	199	647	395	223	618

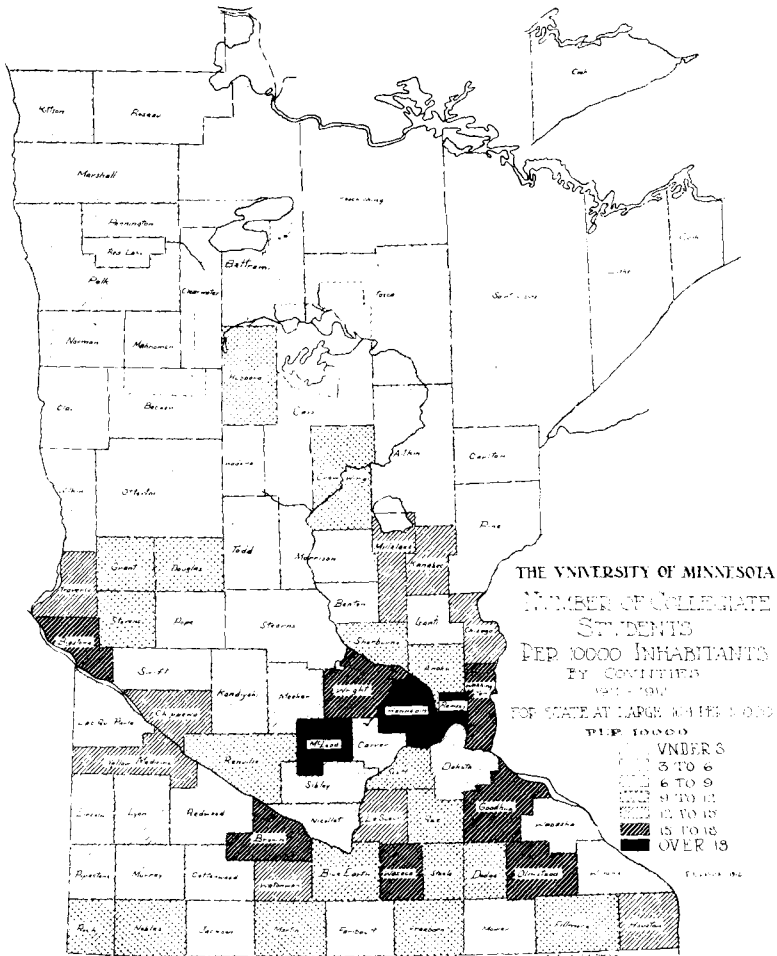
*Received degree from Hamline University.

Local distribution of students.—The accompanying outline map shows where the 3,516 collegiate students registered in November, 1911, were living. Of the 1,684 who were quartered in the district immediately surrounding the University Campus 332 men were lodged in fraternity houses, 62 women in sorority houses, and 90 women in Sanford Hall, the University dormitory for women. Of the remaining 1,200 students a good many undoubtedly were living at home or with relatives. It is safe

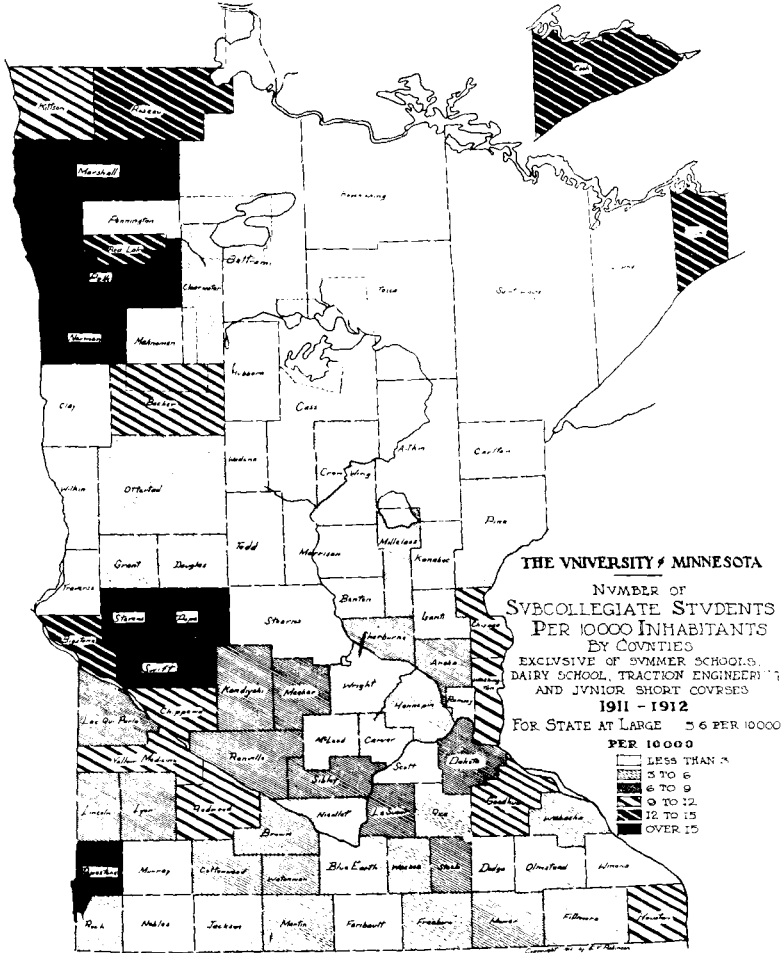


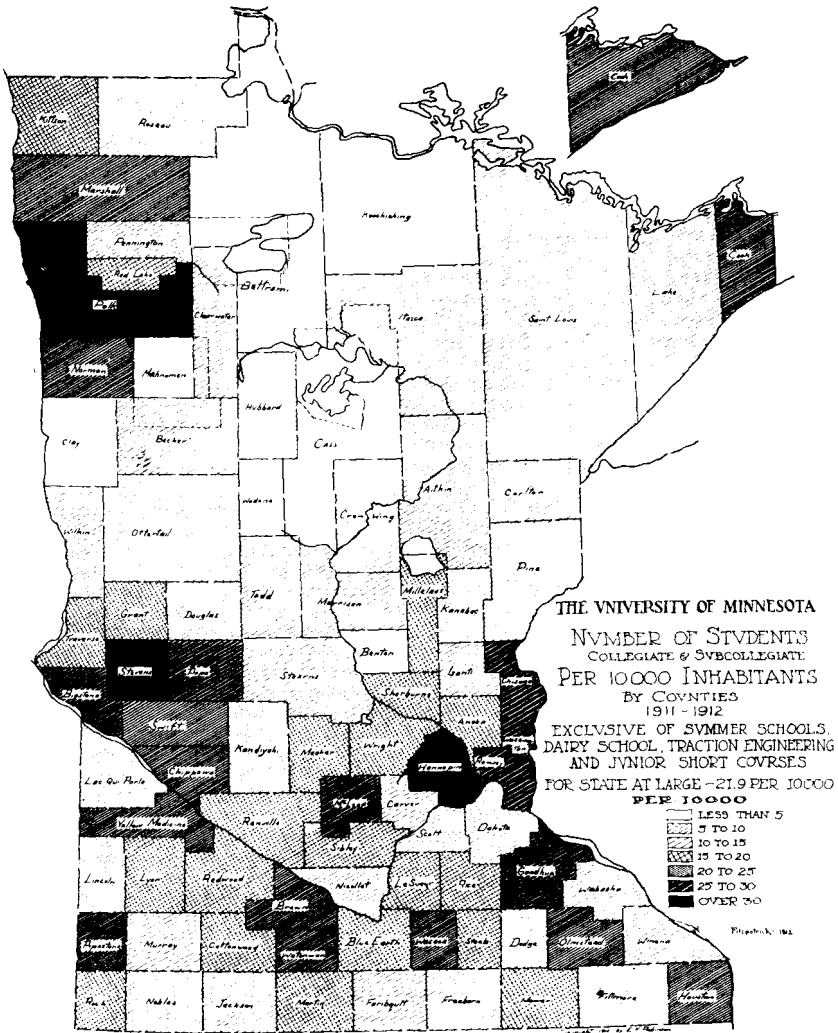
to conclude that between one thousand and eleven hundred students find their quarters in boarding houses or with private families in the southeast district. Of the students whose addresses fall in other sections of the two cities and their suburbs, the overwhelming number unquestionably live either with their parents or with relatives. A detailed study of the living conditions of the students at the University is being planned. Results will be published in the next report of the President.

Geographical distribution of students.—Of the collegiate students registered in the second year of the biennium 392, or 10.4 per cent, came from outside the State of Minnesota. Of all



NOTE.—This and the following maps were prepared under the direction of Assistant Professor Louis D. H. Weld by the statistical laboratory of the Department of Economics and Political Science. This laboratory has also rendered valuable service in preparing many of the statistical tables which appear in this report.





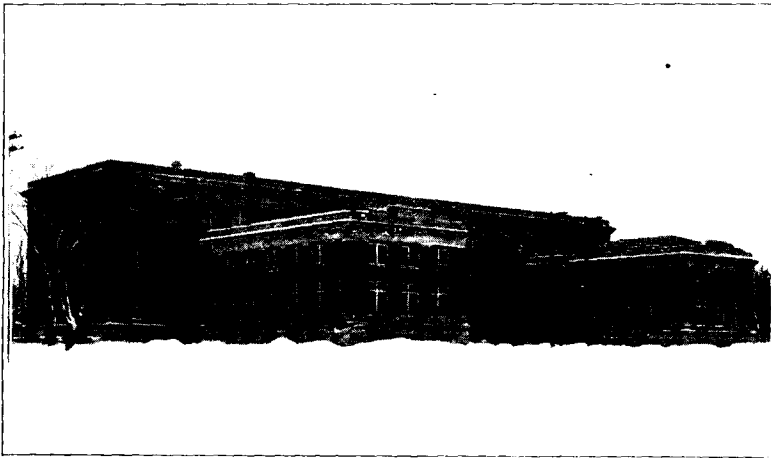
the collegiate students 55.9 per cent are registered from Hennepin and Ramsey counties. If students from outside the State be deducted, of the remainder 62.4 per cent come from these two counties. Of the sub-collegiate students, 22.4 per cent are registered from Hennepin and Ramsey counties. If the two groups be combined, the percentage from the two cities and vicinity is 47.8 per cent. About 26.8 per cent of the population of the State live in this region. A per capita distribution of students therefore would naturally call for at least the same percentage from these two counties. The fact that this percentage is markedly exceeded is to be attributed not only to the fact of proximity, but undoubtedly to a considerable degree to the immigration of families who come to Minneapolis and St. Paul for the specific purpose of entering their sons and daughters in the University. The apparent concentration is still further emphasized by the fact that more advanced students have a habit of registering from the cities even though their actual homes are in other parts of the State or in other states. The validity of this view is proved by the statistics of high school preparation. While 55.9 per cent of the students were registered from Minneapolis and St. Paul, only 40.8 per cent were prepared for the University in the High Schools and preparatory schools of these two cities. So, too, while 33.8 per cent report their residences from outside the cities, 39.2 per cent were prepared in outside High Schools. As to the 10.4 per cent who give their residences as outside of Minnesota, 17.9 per cent were actually prepared in secondary schools beyond the boundaries of the State. These figures make clear the tendency of families and individuals to move from the towns and villages of the State into the urban centers and then to give their addresses as permanent residents of Minneapolis and St. Paul. The significant fact is that Minneapolis and St. Paul High Schools prepare for the University only about 10 per cent more students than the per capita distribution of population would assign to them. The maps on pages 21, 22, and 23 show in graphic form the per capita distribution of students by counties.

FINANCES

The University living within its income. — The Regents have adopted the policy of keeping the expenditures of the institution

rigidly within the resources made available by the Legislature and by fees, etc. The rapid and unexpected growth of the institution in its early years often left no alternative between doing injustice to students and overrunning somewhat the income available. With the establishment of more stable and predictable conditions it is now expected that the University will soon be in a position where the policy of living within its income will be compatible with educational efficiency. In any event this policy will be maintained.

The budget system.—The Comptroller's report describes the budget system, by means of which the expenditures of the



MAIN ENGINEERING BUILDING
COLLEGE OF ENGINEERING AND MECHANIC ARTS

University are kept carefully within the limits decided upon at the outset of the fiscal year. The University budget is based upon these principles: 1, a conservative estimate of receipts; 2, a generous estimate of expenditures which must show 3, a safe margin of unassigned reserve; 4, the assigning to each college and department of the University of a specified sum for salaries, wages, equipment, supplies, etc.; 5, a requisition system by which no expenditure can be made until the Comptroller has certified that the funds are available and the Budget Committee or the Executive Committee or Board have approved the expenditure; 6, the scrutiny month by month of the balances in the

various budget accounts in order that the administration may know that the limits of the budget are not being exceeded.

A surplus for the year.—This budget system went into effect with the beginning of the fiscal year 1911-12. A number of uncertain factors made a policy of conservation necessary. The amount of outstanding obligations was unknown and a reserve to meet these had to be kept in hand. Estimates of receipts were reduced to a point of complete safety. In some instances the actual income considerably exceeded these original estimates. Departments were urged to purchase cautiously in order to save a margin for emergencies. As a consequence there was actually at the end of the year in addition to the regular budget reserve a considerable surplus. It should be remembered, however, that this was accomplished only at a sacrifice of educational efficiency. Additional instructors were sorely needed, more adequate equipment and supplies should have been purchased, but all these needs were subordinated to the policy of business-like administration. In the light of a year's experience with the new system it will be possible to plan more closely and to reduce somewhat the annual surplus. The time will never come, however, when it will not be necessary to carry over from year to year a reasonable reserve as a protection against unexpected and unpredictable demands.

Changes in the scale of tuition fees.—On the recommendation of the Deans the Regents adopted the following scale of tuition fees, to take effect with the academic year, beginning September 1, 1912:

TABLE VI. SCHEDULE OF STUDENT FEES

DIVISION	RESIDENT	NON-RESIDENT
College of Science, Literature, and the Arts.....	\$30.00	\$60.00
College of Engineering and the Mechanic Arts.....	50.00	50.00
College of Agriculture.....	30.00	60.00
Law School.....	65.00	65.00
College of Medicine and Surgery.....	150.00	150.00
College of Dentistry.....	150.00	150.00
College of Pharmacy:		
Two-year course.....	82.50	82.50
Three-year course.....	55.00	55.00
School of Mines.....	55.00	55.00
School of Chemistry.....	55.00	55.00
College of Education.....	30.00	60.00
The Graduate School.....	30.00	30.00

The effect of these fees is slightly to increase the revenue from the body of students as a whole. All laboratory fees which

heretofore have been listed as separate items are merged in inclusive fees. The double fees to non-residents have been dropped in the case of the College of Engineering and the School of Mines and the School of Chemistry. In most cases these fees are higher than those which prevail in the leading state institutions of the Middle West. It is a question whether in the attempt to secure additional revenue the principle of free higher education has not been overlooked. If so considerable an amount is to be levied upon students who attend the University, a serious question arises: "Are higher educational opportunities to be in any sense limited to the economically strong?" Much is to be said for a system by which fees are to be charged and then free scholarships provided for students who need assistance and who show that they deserve it. In the professional schools, especially, the relatively high fees ought to receive careful consideration. Here there is real need for free scholarships. Those who believe in higher education, can render no more valuable service than by co-operating with the State in endowing scholarships for promising but needy students.

Economy and Efficiency.—The Comptroller calls attention in his report to delays in the payment of bills, delays which prevent the University from securing the best prices and the advantage of cash discounts. He points out also that by providing a central storehouse the University could centralize a good many purchases which are now made in small lots but under another system might be aggregated into orders for large quantities. While marked progress has been made in securing business efficiency, there are many ways in which the business department will be able to effect further economies. Inquiries are being set on foot to determine how economically the buildings of the University are being used. Obviously all the available space should be in service for the maximum length of time each day or week. Another field for investigation is the duplication of equipment, machine shops, and various types of apparatus. It is not believed that up to the present time such duplication has taken place in any wasteful way, but a careful inquiry will be instituted and certain principles will be laid down. Responsibility for the large amount of valuable apparatus and equipment owned by the University has been fixed upon an officer in the Comptroller's Department. It is the business of this person to visit the various

departments and to check up periodically the apparatus, supplies, etc., which appear in the official inventories. It is possible to push the likeness between an educational institution and a large business too far, but there is also danger that the University may overlook a good many of the methods by which ordinary business houses effect economies and increase their efficiency. It is the aim of the University of Minnesota to conduct its affairs in a business-like, economical way at the same time that it safeguards the educational opportunities for which it was founded and exists.



NEW MILLARD HALL
COLLEGE OF MEDICINE AND SURGERY

Records of University land.—The University has never had in its own possession a complete record of its own lands. During the last few months a man has been employed to make such a record. He has discovered that a considerable number of acres due the University have not been designated. Steps will be taken to rectify this error. This whole work when completed will provide an authoritative and accurate list of all lands which belong to the institution.

PHYSICAL PLANT AND EQUIPMENT

The Library.--A large, well-selected, steadily growing, properly housed library is the very center of a true university. The subdivision of human knowledge is so minute, the accumulation of books so great, and scientific publication so voluminous that a large staff is needed to select, classify, and catalogue these resources. The present is so dependent on the past that thousands of volumes, series of periodicals, source materials of many kinds must be available if really advanced instruction, to say nothing of investigation, is to be carried on. The report of the Librarian sets forth clearly the needs of the Library, and gives a table which shows that, judged by the number of volumes in its library, the University of Minnesota has much ground to gain before in this respect it can enter the first class of educational centers. The Public Library of Minneapolis and the State Historical Society Library in the Capitol must be reckoned as important contributing agencies in making books available for University students.

Books and apparatus.--The \$25,000 a year available for the purchase of books and apparatus has been economically expended and has increased the efficiency of all departments of the University. The actual needs, however, are far from met. Many of the scientific departments can not do effective work especially in research unless the funds available for the purchase of apparatus are considerably increased.

University architecture.--The new type of building adopted by the University is simple, dignified, and appropriate for a state institution. The lighting is exceptionally good and increases materially the educational efficiency of laboratories, lecture and class rooms. The construction throughout is fire-proof, and, while ornamentation and decoration have been reduced to a minimum, there has been none of the false economy which effects an initial saving at the expense of ultimate cost for repairs and renewals. The type that is now established will be followed, with individual variations, in all of the new buildings of the institution. The halls and laboratories which face the main Plaza on the new campus will of necessity receive more monumental treatment, but even the façades of these buildings will not give the effect of extravagant ornamentation.

New buildings.—In September, 1911, the Elliot Memorial Hospital Building was opened to the public. In August, 1912, the New Main Building and the Experimental Laboratory of the College of Engineering and Mechanic Arts were occupied. The New Millard Hall and the Institute of Anatomy were also practically finished in August of 1912 and were being equipped for use for the next academic year. Work upon the Central Heating Plant is progressing rapidly and it is expected that steam from the new boilers will be turned on early in January, 1913. The new Mechanic Arts Building and Shops for the Department of Agriculture is well under way and will be ready for use in the spring of 1913. The additions to the dormitory and dining-hall accommodations for the Central School of Agriculture were completed and occupied during the biennium. All the new buildings for the Sub-Stations and Schools were either available during 1911-12 or were rapidly approaching completion. Various minor additions, barns, etc., authorized by the last Legislature, have been put in service.

Delay in building the Chemistry Laboratory.—The Legislature of 1911 provided a total of \$405,000 for a new Chemical Laboratory. In the summer of 1911 the Dean of the School of Chemistry visited the chief chemical laboratories of Europe and of the United States with a view to securing the latest information. Through miscalculation in the original estimates the appropriation was found inadequate to build the Laboratory which the School desired. Plans were repeatedly drawn and re-drawn with the hope that the original scheme might be at least approximated. When at the end of February, 1912, old Millard Hall was burned, the experts reported that the building could not be re-constructed. It was then proposed that the fire insurance from this Hall be added to the remodeling appropriations, that the Chemistry Laboratory be built on the enlarged scale, and that the College of Dentistry be quartered in this building for the next few years. It was planned to ask at the special session of the Legislature in June for authority to make this transfer of funds. When the Legislature decided to consider only the measures included in the call of the Governor, this idea was abandoned. The Governor, the Attorney General, and the State Auditor were asked under the authority of an act giving them power to make appropriations in emergencies, to

authorize the transfer of the fire insurance money and the special remodeling appropriation to the Board of Control for the completion of the Chemistry Building. These officials, however, deemed the situation not an emergency within the meaning of the act. Therefore, in the summer, it was necessary to go back to the original appropriation and to begin again an attempt to use the money in the most effective way. It is expected that the contracts for the building will be let some time in January, 1913. The Regents will make no request for an additional appropriation for this building, but will do the best that can be done within the limits of the funds available.

Remodeling of old buildings.—In February, 1912, old Millard Hall, occupied by the College of Dentistry and in part by the College of Medicine and Surgery, was so seriously damaged by fire that at first the architects deemed it unwise to attempt the fire-proofing which had been authorized by the Legislature of 1911. After further consideration, the experts decided that the condition of the exterior walls justified the remodeling and the continued use of the structure. It is expected that this will be ready for occupancy by the Department of Pharmacy in the spring of 1913. The old Anatomy Building, adjacent to Millard Hall, will be rebuilt as a medicinal plant house. As soon as the Medical Science Building was vacated by the College of Medicine and Surgery in the early summer, the work of remodeling this building for the use of the College of Dentistry was pushed vigorously. At the end of August it was clear that the work would be completed in time for the opening of the new University year. When the Pharmacy Department has been transferred to its new quarters, the College of Dentistry will be admirably housed and equipped. The new operating clinic will be supplied with 125 chairs. The equipment of laboratories, shops, and operating rooms will be of the most modern type.

Heat and light.—The new Central Heating Plant on the river bank will be connected with all buildings through main and lateral tunnels and shafts cut in the sandstone which underlies the campus. The new plant, equipped with six boilers of 350 horse-power will easily supply with steam all the present buildings and the new Chemical Laboratory, for which the contracts will soon be let. There will be a margin of capacity for the heating of still other buildings. The power house has been so

constructed that new boilers may be added as the growing demands of the institution may require. One of the advantages of the new plant will be the elimination of the smoke which heretofore has come in such volume from the University stacks. The institution hopes to set an example of good engineering, of economical operation, and of regard for the community. Pending the development of the high-dam project it has been deemed unwise to recommend at present the installing of machinery for producing current from the exhaust steam of the heating plant. A contract, terminable on reasonable notice, has therefore been entered into with the Minneapolis General Electric Company for the supplying of current to supplement that which is generated in the old power house of the College of Engineering and Mechanic Arts. A comprehensive lighting plan will have to be worked out for the future. The University can not afford long to continue to purchase light and power on the present terms.

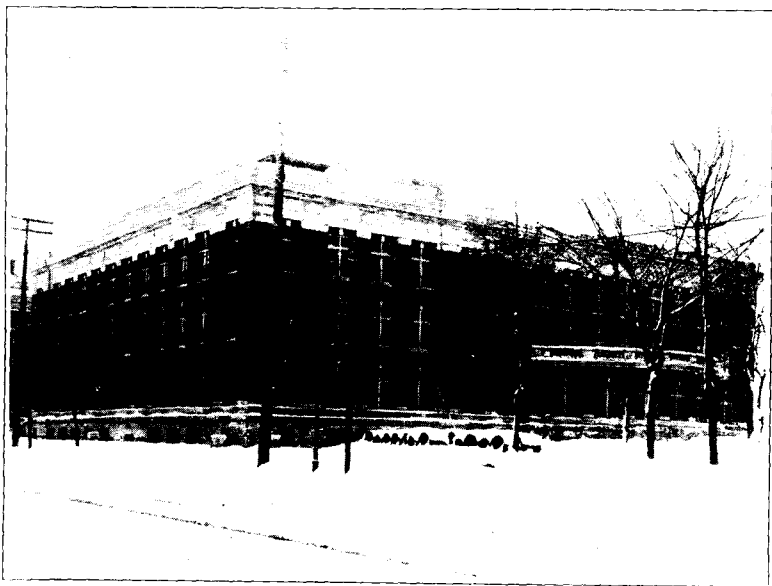
Grounds, maintenance, etc.—The large amount of building under way on the new campus has made it impossible to do any grading except in the vicinity of the Elliot Memorial Hospital. A number of years must elapse before this part of the University grounds can be made to assume its proper appearance. It is to be hoped, however, that the more unsightly features of this section can be removed, large areas graded, and the beginning of orderliness created. An arrangement with the city by which Pleasant Street is to be macadamized will bring about a long-needed improvement. When this work is completed, all the avenues on the old campus will be well surfaced. Plans are under way for using the surplus earth from the new campus to raise the level of the parade ground. The present grade is so low that it is impossible to keep this area covered with turf.

ADMINISTRATIVE CHANGES

The Comptroller.—On May 4, 1911, the Regents created the office of University Comptroller and provided that he should be appointed by the Board on the nomination of the President of the University, should serve as Secretary to the Board, act as Purchasing Agent as provided by law, have charge of all business affairs of the institution and act as the official channel

of communication between the Board of Regents and the Board of Control. Mr. George H. Hayes was appointed to this position.

The Deans' Committee.—The Deans of the colleges and schools have, with the President, formed a central administrative committee that has attempted to see the interests of the University as a whole at the same time that it has consulted the welfare of each of the constituent units. The spirit of mutual consideration and loyalty displayed by this group has been gratifying and full of promise for the future.



THE INSTITUTE OF ANATOMY
COLLEGE OF MEDICINE AND SURGERY

The University Senate.—On May 6, 1912, the Regents adopted on the recommendation of the University Council a constitution for the University Senate. The constitution recognizes the autonomy of the various colleges and schools of the University, and at the same time establishes a central body to which are entrusted the interests and welfare of the University as a whole. The Senate is not made up of representatives of the various colleges, but includes all teachers of the rank of Professor and Associate Professor throughout the institution.

The Associate Professorship.—The Regents have re-established the academic rank of Associate Professor. This type of professorship is administratively useful. It affords an opportunity to test men who have established their right to be promoted from an assistant professorship, but whose qualifications for a professorship are still in doubt. It provides a permanent position of dignity for men whose value to the University is unquestioned, but whose fitness for the highest academic rank is not convincingly demonstrated. An Associate Professor is by virtue of his position a member of the University Senate.

Appointments for definite periods.—The Regents have revived the policy of appointing instructors for periods of one, two, or three years. Appointments to Assistant Professorships are ordinarily made for a period of four years and to Associate Professorships for a term of five years. Professorships remain as indeterminate appointments. The policy of making periodic appointments for the lower academic ranks is obviously in the interests of good administration and for the protection of members of the staff. An instructor has the right to know at fixed intervals whether his service is satisfactory. The Assistant Professor in the same way ought to have the question of his promotion or the increase of his salary come up for decision at a definite time.

University Extension Board.—In furtherance of the policy of developing the extension work of the University, the Regents have authorized the appointment of a University Extension Board, and have created the position of Director of University Extension. The Board at present includes the President of the University, the Director of University Extension, and representatives from all the colleges under the auspices of which University Extension Work is being offered. With the organization of the Senate this Board will become one of the standing committees of that body.

The status of the Dean of Women.—The position of Dean of Women in the University of Minnesota has been the subject of gradual development. With the appointment of a new Dean of Women a further step has been taken in defining the status of this deanship. The Regents have recognized this position as a university, rather than a college, office. The Dean of Women is not only a member of the committees on student work in the

colleges which enroll women, but she is the administrative officer through whom all women communicate with these committees concerning college work.

Committees of the Board of Regents.—These committees have been reduced in number and the membership re-arranged. In place of a number of special committees, which have been abolished, individual members of the Board have been designated as consulting members. With reference to certain special interests the President of the University confers with these consulting members.

Codification of the rules of the Board.—Under the authority of the Regents, a card catalogue of the actions of the Board has been made, and will be used as a basis for codification of the rules of the Board of Regents. This will be put in printed form and used as a guide for action. It will be formally amended as the rules of the Board are modified.

Printing Committee.—Progress has been made in creating uniform standards of printing for the various official publications of the University. A University printing committee has studied questions of typography, paper, etc., and has established forms which are now being followed in all the publications of the institution.

Weekly Calendar, Postal Delivery, Bulletin Boards.—In an effort to draw the University into closer unity a number of devices have been employed. A weekly University Calendar, containing announcements of University and college exercises, public lectures, committee meetings, student gatherings, etc., is issued from the President's office and posted on bulletin boards throughout the grounds and buildings of the institution. In connection with the University Post-Office, regular deliveries of mail to and from the different buildings have been established.

EDUCATIONAL POLICIES

Reorganization of the Law School.—The Regents have approved the plans for reorganization submitted by the Faculty of the Law School. These plans include the increasing of the number of hours required of candidates for the degree of Bachelor of Laws from 1,000 to 1,200, the introduction of the case-book system of instruction, originally worked out by the Harvard

Law School, the reorganization of the courses on a semester basis with semester examinations, and the withdrawal of the degree for night law work. Night instruction in law is continued in connection with the Division of University Extension.

Assignment of Shevlin Fellowships.—The Board has voted to place the administration of the four annual \$500 fellowships in charge of the Graduate School with instructions to assign these one each to the Arts College, the College of Agriculture, the School of Chemistry, and the College of Medicine and Surgery. It is further provided that Shevlin Fellows are to do no assisting or teaching, but to devote themselves wholly to study and investigation. They are exempted from paying incidental fees.

Combined Course in Arts and Law.—By an arrangement between the Law School and the College of Science, Literature, and the Arts, a combined six years' course leading to the degrees of B.A. and LL.B. has been organized and has received the sanction of the Board of Regents. By this arrangement academic seniors may count the first year in the Law School as the fourth year of candidacy for the Bachelor of Arts degree.

Seven-year Medical Course.—As a result of a conference with regard to the seven-year medical course, which is a combination of two years of preparation in the College of Science, Literature, and the Arts and five years of medical work, certain minor changes in the curriculum have been made. A regulation has also been adopted which requires a student who is a candidate for the degree of Doctor of Medicine to receive his B.A. or B.S. degree before the higher degree is conferred.

Five-year Course in Mining, a course leading to the degree of Engineer of Mines in Geology and extending five years beyond high-school preparation has been established in the School of Mines at the request of that division and the requisite course of study has been approved.

Entrance requirements.—Four years ago at the request of a committee of the high school men of the State, the University agreed to impose a qualitative as well as a quantitative requirement for admission to the University. As a consequence all but two of the colleges required that the various subjects presented on certificate by students seeking admission be appraised with three marks: "passed," "passed with credit," or "passed

with honor." The value of these designations in percentages is also indicated. Each mark below "passed with credit" was counted as a condition, and an applicant having more than three conditions was excluded. Last year the rule was so modified as to exclude from the University a student who has not an average of "pass with credit." A "pass with honor" is regarded as offsetting a mere "pass." With the September registration, 1912, this new requirement becomes operative in the College of Science, Literature, and the Arts and in the College of Agriculture.

During 1911-12 the University in conference with the representatives of the High Schools has extended the number of admission units accorded to vocational subjects to three units in the College of Engineering and Mechanic Arts, where before only two units were recognized. Not more than one unit each of free-hand drawing, mechanical drawing, and shop work, not more than two units in agriculture, and not less than two units in stenography and typewriting, may be offered. This change in Engineering brings about approximate uniformity in the three large undergraduate colleges, namely, Science, Literature, and the Arts, Engineering, and Agriculture. In the colleges of Science, Literature, and the Arts, and Agriculture, four vocational units are accepted.

Advanced standing from Normal Schools.—The Regents have approved the recommendation of the Faculty of the College of Education that credit for two years' work toward the degree Bachelor of Arts in Education be granted to graduates of Minnesota State Normal Schools who have in addition to regular high school courses completed two years of work, received the certificate of a Normal School, and been recommended by its President.

Requirements for graduation.—The regulations of the College of Science, Literature, and the Arts require candidates for the Bachelor's degree to secure an average of "good" in half of their work. The object of this rule is to prevent the winning of a degree by the mere passing of so many hours of work. There is some ground for questioning whether this regulation is in practice accomplishing the desirable end which has been set up. There is reason to believe that the marking system ought to be more thoroughly discussed and a much more uniform practice

be introduced not only in the Academic college, but throughout the University as a whole. This is one of the problems which the University Senate will be asked to consider.

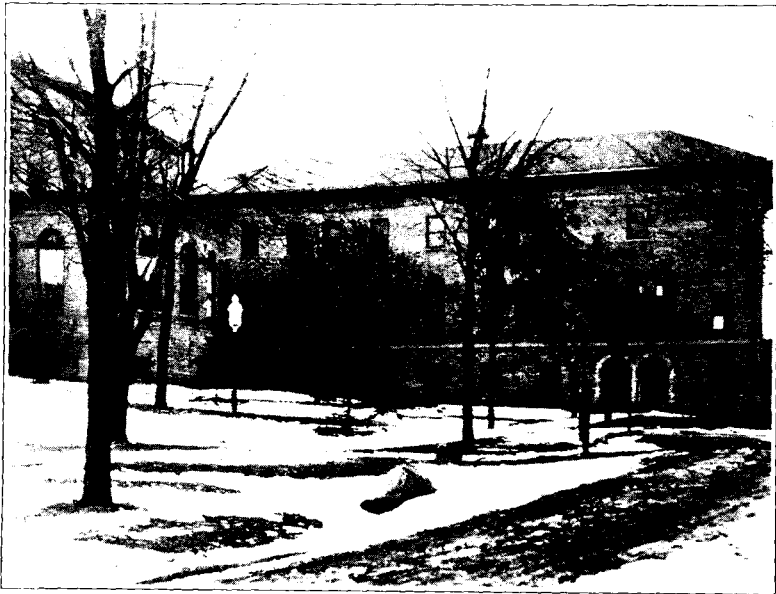
A Committee on Research.—The fund of \$10,000 which was granted by the last Legislature for research and publication has been apportioned by the Board of Regents on the recommendation of a research committee of the Graduate Faculty. This committee has received all applications for research subsidy, has interviewed the applicants, and has recommended a research budget. It is believed that in this way, the fund has been carefully apportioned and has been used with wisdom and efficiency. The list of subsidies for research will be published in the report of the President for 1911-12.

The Geological Survey.—In accordance with the authority obviously implied in the legislative appropriation for the purpose, the Regents established in the spring of 1911 a Geological Survey and appointed W. H. Emmons, Head of the Department of Geology, director. The work of the Survey has been pushed steadily. Results will soon be published.

A Research Bureau in Agricultural Economics.—By action of the Regents in November, 1911, a Bureau of Research in Agricultural Economics was established in the Department of Agriculture. Until recently efforts have been chiefly expended upon helping the farmer to increase the productivity of his land. The time has come to aid him in the marketing of his produce. The Bureau will undertake special studies and issue reports concerning the marketing of different commodities. It will investigate various kinds of organizations of producers. It will give attention to the vital question of agricultural credit. It will report upon systems of land titles, methods of transfer, etc. It will make special detailed surveys of rural communities. The results of studies and investigations will be published in practical bulletins of information.

A Department of Agricultural Education.—Minnesota is an acknowledged leader in the fostering of agricultural education. The device of direct subsidy from the State treasury has a remarkably stimulating effect upon local school ambition and activity. The widespread introduction of vocational education has suddenly created a demand for teachers of manual training, domestic science, and agriculture. The chief danger which now con-

fronts this educational advance is a temporary reaction due to the lack of well-trained instructors who have a liberal conception of their work, both in its scientific and its social aspects, and who have had sufficient practical experience to give them influence in the community. The University recognizes its duty to provide a training for the teachers of vocational subjects. This training must be at once broad in its basis and technically efficient in its specialization. The Regents have therefore established a Division of Agricultural Education in the Depart-



NEW ADDITION TO DINING HALL
DEPARTMENT OF AGRICULTURE, ST. ANTHONY PARK

ment of Agriculture, but in close co-operation with the College of Education. For the head of this department one of the recognized leaders of agricultural education has been secured. Under his guidance a four years' college course designed to train teachers of agriculture and allied subjects will be organized and a competent staff appointed. It is believed that by this step the University is fulfilling a duty and insuring to the State a permanent leadership in the newer type of education.

The Summer Session.—The courses offered under University auspices for the six weeks following Commencement fall into two groups: those for students of college grade, and those for sub-collegiate constituency, chiefly grade teachers. The latter courses are conducted under the auspices of the Department of Agriculture at St. Anthony Park. The possibilities of this type of school are being recognized and progress is being made. The collegiate courses, however, are almost wholly of an introductory character. They deal with elementary subjects. No graduate work and few advanced courses are available. Under these conditions a large registration is not to be expected. The policy of organizing the summer work on a larger scale should be immediately considered. A number of the professional schools have raised the question of offering summer instruction. It is uneconomical to have a great university plant lying practically idle for three months.

University Extension.—Heretofore extension work by the University has been limited to Agricultural Extension, to night courses in Economics and Political Science, to correspondence work, and traveling supervision in education, and to a limited number of popular lectures delivered by members of the University staff. In June, 1912, eighteen towns were reached by a series of "University Weeks" (see *University Extension*, p. 58).

New Experiment Farms.—Under the authority granted by the last Legislature, experiment farms have been purchased at Duluth and at Waseca. It is the purpose of the administration to work out upon these farms problems of peculiar interest to the regions in which the farms are located. It is planned, moreover, to give each of these farms an individual character by concentrating upon some special undertaking. For example, it is planned to breed at the Waseca Farm certain types of horses and cattle. It is hoped that these farms will not only prove important centers of scientific experiment, but that they will also be available for practical demonstrations and will be visited by large numbers of farmers in the regions which are served.

THE TEACHING STAFF

Classification of the teaching staff.—The total number of the Faculty has little significance until it has been analyzed. Table

VII shows the number of men of each of the academic grades who are giving full time or part time to the service of the University. Of the service of the deans and administrative officers, approximately half time is given to instruction. In the professional schools, notably Medicine and Surgery, and Dentistry, many men are giving a varying amount of time to teaching. A large number serve without pay and give little actual time to students. The clinical members of the staff have been assigned a separate column in this table because they represent a peculiar status which it is well to differentiate.

TABLE VII. THE MEMBERS OF THE TEACHING STAFF CLASSIFIED ACCORDING TO RANK, FULL TIME, ETC.

RANK	RETIRED	FULL TIME	PART TIME	CLINICAL	TOTAL
Deans and Admin. Officers.	1	16			17
Professors.	7	67	19	32	125
Associate Professors.		2	6		8
Assistant Professors.		63	7		70
Instructors.		89	25	33	147
Assistants.		30	4	31	65
Lecturers.			18		18
Total.	8	267	79	96	450

The Medical Faculty.—The University relations and salaries of clinical men in Medical Departments constitute a problem in all institutions which are conducting medical courses. In many cases city hospital services are so subdivided that a medical school in order to gain access to clinical material is compelled to take upon its staff an excessive number of clinical men. This has been true of the College of Medicine and Surgery in the University of Minnesota. The process of gradual unification of medical teaching has also had its influence in creating a large and unwieldy staff. The teaching can not fail to suffer from the fragmentary character of courses in which so many instructors participate. It is to be hoped that as the College is now in control of its own hospital, and with the better organization of the hospital service outside, the Faculty may be reduced to a much smaller number of men.

Ratio of teachers to students.—There is no common standard by which such ratios can be established for purposes of comparison between institutions. A rough method of approximate estimate may, however, be employed. If all assistants and all

part time and administrative officers be counted as one-half, and if all students who attend for less than the regular year be counted as one-half, the Faculty of the University of Minnesota for the year 1910-11 would be reduced to the equivalent of 322, and the students to 5,186, which would yield a ratio of one teacher to every sixteen students. In 1910-11 the ratio in the University of Wisconsin was one to twelve. The report of the Carnegie Foundation for the Advancement of Teaching published in 1908 gives the following ratios for the institutions listed: Columbia University, 1 to 7.3; Harvard University, 1 to 7.0; Yale University, 1 to 9.0; Pennsylvania, 1 to 9.8; Stanford University, 1 to 8.5; Michigan, 1 to 15.0; Illinois, 1 to 8.7; California, 1 to 8.5.

Although the method employed is far from accurate, the ratio of one to sixteen for Minnesota is probably a close approximation. It should be remembered that this figure for the whole institution, including the Schools of Agriculture, would vary in a marked way in different colleges of the University. The figures point clearly, however, to the conclusion that the University of Minnesota is undermanned. The further question as to the amount of work exacted of each instructor has an important bearing on this question of ratio. If teachers are expected to do more work than they can efficiently accomplish, the ratio fails to disclose what is really in teaching efficiency a much more serious situation.

Percentage of Minnesota-trained men.—Table VIII shows the numbers and percentages of the teaching staff of the University of Minnesota who have received their academic training in this University. This table is based upon the Faculty as constituted on August 1, 1912. Clinical instructors have been omitted from the calculation. The table shows that approximately 30 per cent of the Faculty have received all their degrees from the University of Minnesota. This takes no account of a considerable number who without being candidates for degrees have studied in American and European universities. The high percentage of instructors (39 per cent) points to the probability that the small salaries available have led to the appointment of assistants at low stipends immediately after graduation, and that these assistants have been advanced to instructorships without having an opportunity for graduate study in some other univer-

sity. While there are exceptional cases that defy all rules, it is a sound principle that men should rarely receive all their formal training in one institution. When Minnesota chooses its own graduates, it should make selection almost wholly from men and women who have been tested and approved by graduate work in other universities.

TABLE VIII. SHOWING THE NUMBERS OF THE TEACHING STAFF WHO HAVE TAKEN A FIRST DEGREE OR AN ADVANCED DEGREE OR ALL THEIR DEGREES AT THE UNIVERSITY OF MINNESOTA

ACADEMIC RANK	TOTAL NUMBER	BACHELOR'S DEGREE	ADVANCED		PROFES- SIONAL DEGREE	ALL THEIR DEGREES	PER CENT WITH ALL DEGREES
			Master	Ph.D.			
Professors.....	139	6	5	...	7	31	22.3
Associate Professors.....	11	....	...	...	....	6	54.5
Assistant Professors.....	66	9	6	...	1	18	27.3
Instructors*.....	138	1	4	...	2	54	39.1
Totals.....	354	16	15	...	10	109	30.7

*Clinical instructors are omitted from this group.

The full time of a college teacher.—To judge a man's service by the actual number of hours per week which he spends in classroom or laboratory is seriously to misinterpret college and university work. This test takes no account of the hours devoted to administrative duties, to service on committees and boards. It makes no reckoning of the reading of papers and examination books, or, where this is done by assistants, of the careful supervision of their work. It ignores the time devoted to personal conferences with students and, in advanced work, to direction of their special studies and independent investigations. It fails to include the many hours which must be devoted to study and to the preparation by means of which a man continues to grow and to keep abreast of the advances in his special field. The classroom laboratory test overlooks the time which should be given to the investigation and the publication which are expected of a university man. Judged by the standards of the leading institutions, the staff of the University of Minnesota are as a whole doing more than they should be expected to do if they are to escape from the deadening effect of too much mechanical work. There is in one department, for example, a group of instructors who are required to devote forty-two hours a week each to class-room teaching and the theme reading involved in

their instruction. In another department individual schedules run in some cases to forty-eight hours per week. The situation points to several conclusions. In many cases the amount of teaching done and its accompanying obligations should be reduced. A number of men should be freed from purely routine duties and given opportunities for the research of which they are capable. The only way in which the relief can be afforded is obviously by the increase of the numbers of the teaching staff.

Outside service.—But even when a university man is doing all that can be reasonably expected in return for his salary, there remains a margin of time and energy which ought to be at his disposal. There are many forms of remunerative activity in which he may legitimately engage. He may give lectures of an educational character, he may write books the royalties of which give him an income, he may, especially if he be a member of one of the professional schools or colleges, render expert service. The tests as to whether these activities are legitimate or not are: 1st, do they interfere with the proper discharge of the primary obligation to the University? 2d, are the activities of a nature to increase the efficiency of the man himself, as a teacher, as a director of research, as an administrator? When these two questions can be answered in the affirmative, men should be encouraged to engage in so-called "outside" service. To limit the staff of a university to men whom no one else values or desires to consult, would be to condemn our institutions of higher education to the isolation of plodding mediocrity.

Salaries and a salary scale.—In spite of marked increases in salaries during the last five years, the salary scale at the University of Minnesota is distinctly below the point where many strong men and women from without can be successfully called to the institution, and able men within given adequate support and encouragement. The strength of the University lies in the personnel of its teaching staff. The buildings and equipment are of secondary importance. Increases in salary, however, must be adjusted as wisely and fairly as possible to individual capacity and achievement. A uniform salary scale with automatic promotions on the basis of term of service has a deadening effect upon the life of an institution. To grant promotion in rank in lieu of salary tends to fill the upper levels with men who do not belong there. A scale which recognizes for each rank a

minimum and maximum is desirable, but within these limits salaries should be adapted to individual cases. It is the business of the University in fixing salaries to make wise and just discriminations. Seniority should not be allowed to stand in the way of the advance of young, vigorous, and growing men. It is the painful but unavoidable duty of the administration to make it clear to certain of the staff that they have already reached the limits of rank and salary which they may expect from the University.



NEW HORSE BARN
DEPARTMENT OF AGRICULTURE, ST. ANTHONY PARK

Publications by members of the Faculty.—The list of publications for the second year of the biennium, by members of the Faculty is not so long or so impressive as could be desired. The relative meagerness of the showing affords further proof of the fact that too many men are overburdened with teaching and administrative duties. The spirit of investigation and production can not be fostered in an atmosphere of overwork and of deadening routine. The University must find relief from such burdens for the men who are capable of productive scholarship.

It should be remembered, however, that research and publication are not the only tests of efficient service. The University owes much to scores of men and women who are devoting their time and energies to faithful and inspiring instruction. It would be unfortunate to set up any one standard, least of all the standard of publication, as the criterion of value to the University. The evidences of successful teaching are recorded in the lives of students who are stirred to intellectual effort, and who go into life with higher intelligence and loftier purpose. These records can not be translated into statistical tables nor turned into printed pages.

The Campus Club.—The opening of the Campus Club on the University grounds has provided a center for social intercourse. A half dozen men live in the House. Scores frequent the house for luncheon. Faculty committees find the Club a convenient meeting point. The institution will contribute steadily to a growing feeling of unity and common interest on the part of the teaching staff of the University. The Club pays rent to the University for the Club House, and by fees and service charges meets all expense of maintenance.

THE STUDENTS

Health conditions among students.—The University has a duty with reference to the personal health of its students and the public health of the community. The present situation is unsatisfactory. The question of health jurisdiction is not clearly defined. The officers who deal with the physical condition of the students are not related in any organized way. Physical examinations can not be made so promptly as they should be. The gymnasium facilities for women are utterly inadequate and unsatisfactory. The quarters for men are far from meeting the standard of the best institutions. There have been no serious outbreaks of contagious or infectious diseases during the year. Many of the boarding houses of the southeast district have been given a sanitary inspection and in many cases conditions have been improved. The fact that many students are living at home makes the situation less serious than it would be if almost the whole student community were non-residents.

As soon as funds are available the University should be organized into a model sanitary district and an officer should be put in charge.

Housing of students.—A reference to the map, page 20, shows that 1,684 students were living in November, 1911, in the vicinity of the University. For these the University provides in Sanford Hall resident accommodations for 90 women. The restaurant in Alice Shevlin Hall serves luncheon daily for about 400 women. Fraternity and sorority houses provide quarters for approximately 400 students. The remainder must find rooms and board in about 50 boarding-houses and in large numbers of private families. The reports of the inspectors make it clear that too many students are living in crowded, ill-ventilated, inadequately heated rooms. There is a real need for better quarters for this group of students. It is to be hoped that in the near future the University will be able to provide sufficient dormitory accommodations for all women who are not living at home. A dormitory system for men should be established as soon as the resources of the University permit.

Loan funds and scholarships.—For the year 1911-12 loans were made as follows: Gilfillan Trust, \$5,052; Ludden Trust, \$300; Elliot Trust, \$400. There is no way in which citizens of the State who desire to assist ambitious and deserving students to take advantage of the education which the State provides can do more to co-operate with the University than in providing loan funds of this sort.

A University employment bureau.—A vocational census made last spring showed among others the following interesting results: Four hundred and ninety-four men and eight hundred and forty-one women filled out question papers which made a list of inquiries about plans for the future and about personal expenses and individual earnings. Of the 1,335 students who reported, 96 per cent gave facts about their incomes. Sixty-four per cent of the men reported that they were earning a part or the whole of their way through college. Among the students who come from farms, 78 per cent were meeting wholly or in part their college expenses. Of the women 15 per cent said that they were earning something at least toward their own maintenance. The aggregate earnings reported by these students were \$94,000, an average equivalent for the men of \$306 each and for the

women of \$191. The University should do all in its power to find for its students who desire work the best opportunities. At present the College of Education conducts a bureau for the placing of University graduates in teaching positions. The Y. M. C. A. serves as a clearing-house for the employment of men students. The Dean of Women acts in a similar capacity for University women. The question arises, however, as to whether the time has not come for the establishment of a regular employment bureau under the charge of an officer who gives his whole time to the work of finding fairly paid and safe employment for students and graduates of the University.

Scholarship of students.—During the year 1911-12, 176 students were dismissed for delinquencies in scholarship. (See Table IX.)

TABLE IX. STUDENTS DISMISSED FOR POOR SCHOLARSHIP, 1911-12

COLLEGE	MEN		WOMEN		TOTALS	
	Registered	Dropped	Registered	Dropped	Registered	Dropped
Science, Literature, and the Arts.....	690	73	1008	29	1698	102
Engineering.....	356	21	...	...	356	21
Agriculture.....	184	7	200	3	384	10
Law.....	203	24	6	1	209	25
Medicine.....	177	3	29	...	206	3
Dentistry.....	244	...	3	...	247	...
Pharmacy.....	74	2	1	...	75	2
Mines.....	98	3	...	...	98	3
Chemistry.....	78	10	3	...	81	10
Education.....	6	...	84	...	90	...
Graduate.....	14	...	89	...	103	...
Total.....	2124	143	1423	33	3547	176

The rules have been enforced with efficiency and without any yielding to pressure. The regulations undoubtedly result in the elimination of weak students. There is always the danger, however, that a few promising students will be included in these more or less automatic dismissals. When large numbers must be dealt with by an inadequate staff an educational machine is the result. It is to be hoped that in the early future there may be added to the staff preceptors who can give personal attention to students who are failing in their work. This increased service is needed not only for students who are failing in their work, but perhaps even more for the encouragement of those who with friendly guidance and stimulation might achieve much more in their college course. The student of unusual ability

who rests content with mediocrity of work is quite as unfortunate as one of limited ability and defective training who is merely struggling to remain in college.

The Students' Council.—During the year 1911-12, a Council of Students representing all the colleges of the University has been organized. This Council is designed to lead and represent student opinion. In all the large universities, the old days of faculty coercion have passed. Community control must depend upon mutual respect, upon frank conference, and upon friendly co-operation between students and faculty. The organization of the Students' Council is an auspicious and welcome movement in the direction of organized student participation in the life of the institution.

The Minnesota Union.—The women of the University find in Alice Shevlin Hall a social center, a place for study, for refreshment, and for comradeship. The men of the institution have no corresponding headquarters. The fraternity houses can serve only their own members. The only centers for men are cigar stores, newsrooms, restaurants under private auspices, run by proprietors whose primary interest is commercial. The Minnesota Men's Union is preserving its organization with the hope that a building for men can be secured. Such a building is to be found in most of the leading universities of the country. These houses are not places for mere idling. They are centers which afford organization rooms, study rooms, toilet facilities, space for games, and conditions for comradeship.

Fraternities and sororities.—These organizations under existing conditions render unquestioned service in student life. They provide rooms and board for a considerable number of students (about 400). They afford opportunity for comradeship. They exercise a control over their members. They cultivate loyalty and are centers for the development of the University spirit. On the other hand, they involve certain dangers. They tend to waste the time of their members. They fall easily into a kind of snobbery. They often lower rather than maintain the moral standard of the community. They may divide the student body and foster ill-feeling. In short, fraternities and sororities are like all human institutions,—under the right sort of leadership and guidance they may be a source of strength; under other conditions they may be a menace. The biennium

has been marked by increased interest in the fraternity situation. The alumni and heads of the departments are showing an attitude of concern for them and their members. Fraternity finances are being put on a more business-like basis. The comparative scholarship reports with which the fraternities have been supplied have stimulated a desire to make a better showing. The Interfraternity Council has shown an increased sense of responsibility.

The sororities have adopted a rule which ought to minimize some of the evils that have heretofore been encountered. Hereafter new members will not be pledged until the end of the freshman year. This ought to raise the level of seriousness and scholarship in sororities and discourage the entrance into the University of the type of young woman who attempts a year of college work purely with the idea of gaining coveted membership in a sorority. The University must assume toward these organizations an attitude of co-operation. It must regard them not as evils to be endured but as possible agencies of good to be encouraged. Constant vigilance, however, on the part of graduate leaders, undergraduates, and University committees is necessary if the advantages of these groups are to be secured and the dangers to be minimized.

Student activities.—The students of the University maintain eleven literary societies; thirteen associations for various purposes of self-government, racial loyalty, and self-improvement; four religious associations; twenty-one clubs organized about interests and activities. The student community supports five regular publications; there are in active existence forty fraternities (including the professional fraternities and three honor societies) and ten sororities. The appeal of all these interests and organizations may well be distracting. The Dean of Women reports a wise attempt on the part of the self-government association to limit the number of activities in which any one woman may engage. A similar restriction upon the social and other enterprises of men has been at least discussed by the Interfraternity Council. The scholarship reports unquestionably reflect the influence of these many appeals which are made to students. On the other hand many of these clubs and the activities which they foster undoubtedly afford under reasonable

conditions valuable training, widen sympathy, discover latent abilities, and provide an important discipline.

Ethical standards among the students.—The University fails signally if it neglects to develop in its students a discriminating intelligence and a sound feeling with regard to moral questions. A morality which satisfies itself with fine phrases and formal praise of lofty ideals, and evades the concrete moral questions that arise in daily life is no better than hypocrisy. College life offers many problems, problems of honesty in student work,



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of strict integrity in handling student finances, of sensitive honor concerning athletic contests, of individual responsibility for the repute and welfare of the institution, problems of personal morality, self-discipline, of consideration for one's fellows, and the growth of loyalty from that of the gang into the wider reaches of public spirit and the obligations of service. Student feeling concerning moral questions is essentially sound and trustworthy when judgment is not swept away by temporary feeling or con-

fused by a clouding of issues. It is the duty of a University administration to see to it that moral questions are clearly analyzed, that confused thought is clarified, and that vital moral issues are pressed home and a decision insisted upon. In this work of making clear-cut discriminations and of influencing moral judgments the co-operation of the students through their councils and their leaders is essential. More and more the University authorities must rely upon the aid of the students in the work of defining moral issues and rallying student opinion to the support of what is clean, honest, fair, just, considerate, and disinterested.

THE ALUMNI

The report of the Secretary of the General Alumni Association deals with the organization of the alumni, with the management of the *Alumni Weekly* which has a subscription list of 3,000, and with the statistics of graduation. From the founding of the University to August 31, 1912, the University has conferred degrees upon 9,654 graduates. It is estimated that of these 8,930 (6,700 men and 2,230 women) are now living. A little more than two-thirds (5,680) of the alumni are residents of the State of Minnesota. The remaining 3,250 are widely scattered, chiefly throughout the northwestern states. The interest of the alumni is attested in many ways. Alumni dinners and meetings of graduates have been held in many towns of the State to welcome the president and other members of the University staff. In connection with the University "Weeks" held in June the alumni of each community worked enthusiastically to make the experiment a success. The influence of the graduates of the University is an important asset of the institution. The co-operation of these men and women must be relied upon by those who are responsible for guiding the growth of the University. This co-operation to be permanently successful must take the form of diffusing widely through the State accurate facts and convincing arguments concerning the needs of the University and its value to the State. Any concerted movement at all resembling an organized lobby to exert pressure upon the Legislature would be rightly resented and would react seriously upon the institution. The alumni have shown their

appreciation of this danger and may be counted upon to act with consideration for the larger welfare of the State and of the University as a servant of the commonwealth.

UNIVERSITY FUNCTIONS, CONVOCATIONS, PUBLIC LECTURES, ETC.

The inauguration exercises.—The ceremonies connected with the inauguration of the third President, took place in October, 1911. The alumni procession and pageant on the evening of October 17th were notably successful and impressive. The exercises of inauguration day were simple, appropriate, and brief. The dinner at the University Farm in the evening was informal and spirited.

Commencement exercises.—In June, 1911, the Baccalaureate address was delivered by Dr. J. E. Freeman, of St. Mark's Church, Minneapolis, and the Commencement address by the President of the University. In 1912, the speakers were Professor Theodore G. Soares, of the University of Chicago, and Dr. Albert Shaw, editor of the *American Review of Reviews*.

Opening convocation.—The first day of the autumn semester, 1911, there was a general assembly of Faculty and students in the University Armory. The brief exercises succeeded admirably in emphasizing the unity of the institution as a whole, in recognizing the individuality of its various divisions (the students and teachers of each college were asked to rise as the roll of the colleges was called), and in deepening in all at the outset of a new year the sense of obligation to the State which makes the university opportunities possible. The opening convocation will be a permanent institution. At another convocation held in October, an address was delivered by the President of the United States.

Chapel assemblies.—The re-arranged schedule of classes provided for University chapel assemblies on Mondays, Wednesdays, and Fridays. These gatherings were addressed by distinguished speakers from Minneapolis and St. Paul and from abroad. A number of musical programs were provided under the charge of the Director of Music.

Courses of public lectures.—In furtherance of the policy of fostering the intellectual life of the University, public lecture

courses and single lectures were arranged during the second year of the biennium. A valuable course in Comparative Literature was given by a group of professors of the University. Professor Otto Heller, of Washington University, delivered a course of five lectures on Ibsen; Professor E. A. Moore, of Harvard University, three lectures on Modern Thought and Religious Belief. Dr. Inazo Nitobe, of the First Higher College, Tokyo, Japan, Exchange Professor, gave a course of eight lectures on the History and Institutions of Japan. A series of vocational addresses on the chief careers open to college men and women was delivered by leading business men and social workers of Minneapolis and St. Paul.

Meetings of societies.—The University offers its hospitality to educational groups of many kinds. During the year 1911-12 the Superintendents of Schools of Minnesota held their annual meeting at the University.

Representation at other institutions.—A large university is called upon constantly to send representatives to the meetings of scientific societies and to public ceremonies of other universities and colleges. It has been the policy of the University to limit representation at these gatherings as strictly as possible by applying the test of increased efficiency for those who attend the meetings, and the possibility of contributing to the interests which are represented. In case of ceremonies which are largely formal, such as the inaugurations of new presidents, the University has asked alumni in the vicinity of the institutions concerned to represent Minnesota at these gatherings.

A SURVEY OF THE COLLEGES

The extended reports of the Deans of the various divisions of the University appear in the Report of the President for the year ending July 31, 1912. Copies of this volume will be sent to all members of the Legislature. In the following paragraphs are summarized the salient ideas which are presented in these different reports.

College of Science, Literature, and the Arts.—The Dean reports the re-organization of combined courses in Law, Medicine, and Education by means of which the curricula of these colleges are brought into close relation with the curriculum of the College

of Science, Literature, and the Arts. Stress is laid upon the need of additions to the teaching force and upon the importance of larger salaries for men of unquestioned ability or of distinct promise. There is an enumeration also of the buildings which are desirable for the immediate use of the College or which should be included in a building program for the future.

College of Engineering and the Mechanic Arts.—The Dean reports the resumption of courses in Architecture and the inauguration of a five-year course in Engineering. The value of an urban location for engineering schools is demonstrated. A plea for the removal of the extra tuition fee for non-resident students is based upon the belief that the College of Engineering has a duty to the whole Northwest. Plans for an Engineering Reference Bureau for the State, a center for technical societies, a library, and for the co-operation of practicing engineers, are outlined. An academic year of eight months secured by the curtailing of vacation periods is recommended. A building for Electrical Engineering is urged as a pressing need of the College.

The Department of Agriculture.—This Department reports the organization of a Bureau of Research in Agricultural Economics for the study of marketing problems, credit for farmers, land titles, etc. This Bureau has recently made a social survey of a rural township in southern Minnesota. The extension activities of the Department are enumerated. These include industrial contests, farmers' clubs, demonstration farms, special educational trains, providing judges for County Fairs, thirty-five short courses in High Schools, supplying of lecturers for farmers' meetings, etc. The Department, through press sheets, plate service, and extension bulletins, distributes information throughout the State. The report includes also a plan for the organization of the Department and enumerates additions to the teaching staff. Curriculum changes, the raising of entrance requirements, the discontinuance of the two-year course in Home Economics, specialization in Junior and Senior years are set forth in detail.

The Dean calls attention to the establishment of a Department of Agricultural Education, a plan for segregating the staffs of the College, School, and Station, a proposed five-year course in the Schools of Agriculture, the success of the new Junior

Short Course, and the establishment of a system of correspondence instruction for School students during the summer vacation. The report deals also with the development of Graduate Work in the College of Agriculture.

The work of the Experiment Station is described, and a list of special investigations under way is given. Plans for the new stations at Duluth and Waseca are outlined. Statistics of registration, special needs of the various departments, salary increases, increases in the staff, and the building requirements of the several divisions of the Department are set forth in detail. The report of the Dean includes statistical and other information concerning the stations and schools under the control of the Department in different parts of the State.

The Law School.—The Dean describes the changes in the entrance requirements, in methods of instruction, gives facts with regard to registration and geographical distribution, outlines the policy with reference to the teaching of Law at night and indicates the general plans for future development.

College of Medicine and Surgery.—This report includes that of the Superintendent of Hospitals. Special attention is called to the clinical needs of the College and a plea is made for increased hospital facilities. The concentration of all the work of the College, including the out-patient service, is urged. The claims of preventive medicine and of public health are urged, and the establishment of courses for the training of health officers is recommended. The Hospital report gives in detail the facts about patients, operations, per capita costs, etc.

College of Dentistry.—The Dean describes the re-organization of the work of the College, the raising of standards, makes a plea for research work, maintains that preventive dentistry offers a most important field of development, presents arguments for the maintenance of a dental clinic through the summer, and shows the need of scholarships for promising students.

College of Pharmacy.—The Dean reports co-operation with the University Dispensary, and the success of the medicinal plant garden. He makes a plea for an increase in the teaching staff of the College, for raising the standard of admission, and the development of a four-year course. He describes also the new quarters which are being prepared for the College.

School of Mines.—The Dean reports changes in the curricula,

the adding of a course in Mine Plant Designing and points out a demand for experts in metallography. The work of the Experiment Station is described and statistical reports as to specimens assayed, etc., are included. The needs of the School are declared to be increases in staff, improved equipment, and, in the near future, more adequate buildings.

School of Chemistry.—The Dean reports statistics of registration, scholarship, etc., describes the various curricula of the School, indicates the special investigations which are being



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carried on, and appends a list of theses upon which students have been engaged.

College of Education.—The Dean makes a plea for better training for High School teachers, and for the technical preparation of principals, superintendents, and special teachers of vocational subjects. The needs of the College with respect to staff, co-operation with the other divisions of the University, equipment and buildings, are clearly set forth.

Graduate School.—In addition to important statistics, the Dean reports in general upon the status and policy of the graduate work in the University. He asserts that the University in many departments is not equipped for genuine graduate work. He emphasizes the need of more men for research, more leisure, and more adequate compensation. He reports the raising of the standard of graduate work by abolishing work *in absentia*, and discusses the character and purpose of the course leading to the Master's degree. The influence of the Graduate School on the University as a whole is insisted upon.

Report of the Dean of Women.—This report deals with the supervision of lodging-houses, with employment for women, with scholarships for women, with the Student Government Association and Shevlin Hall, with the sororities, the Pan-Hellenic Association, and other student activities. The Dean recommends that the Dean of Women be made a member of the student work committees in all Colleges which enroll women. She advises the continuance of lectures in personal hygiene and reports a plan for the re-organization of health supervision and physical education for women. The report includes the recommendation of more dormitory room and makes a plea for co-operation in raising standards of taste and conduct.

Report of the Librarian.—This report outlines the library policy, proposes a plan for determining relations between the general library and the departmental libraries, describes the cataloguing work in progress, proposes the establishment of a loan department, warns against the danger from fire, offers a program of library development, and recommends increases in the staff and the early beginning of a new Library Building.

UNIVERSITY EXTENSION

The following statements have been prepared from data supplied by the Directors of University Extension Work and cover the second year of the biennial period only.

University Weeks.—During the first three weeks of June, 1912, the University organized in eighteen towns of Minnesota one-week programs of lectures, conferences, and entertainments. The following organizations and institutions co-operated with the University in this enterprise: The Federated Women's

Clubs, the State Art Society, the Department of Public Instruction, the State Library Commission, the State Board of Health, the State Department of Labor, the Normal Schools at Duluth, Mankato, and Winona, Unity House of Minneapolis, the University Glee Club, the University Dramatic Club, and the Minneapolis School of Music. Seventy persons participated in the public exercises and in the administration of them. Of these persons fourteen contributed their services without any compensation, forty-six served for their expenses only, while ten received expenses and small fees. The distance covered in the three circuits was seventeen hundred and twenty-four miles. Seventeen counties were reached. It is estimated that twelve thousand six hundred people attended the sessions. Nine farm-boys' camps were organized with a total enrollment of two hundred and seventy boys. The program for the week was arranged in such a way as to give each day a special character. The six days were: "Farmers' Day," "Business Men's Day," "Art and Literature Day," "Town and Country Day," "Public Health Day," "Home Welfare Day." A trained nurse spent an entire week in each town, giving two talks daily on Home Nursing, Dietetics, Care of Children, Sex Hygiene, and other important topics. The experiment was an unquestioned success. The total cost was \$7,878.75, the total receipts \$5,476.18, leaving an expense of \$2,402.57 to be met out of University funds. The amount paid for railway mileage was approximately \$1,600. All the eighteen towns have applied for a continuation of the plan next June. Experience has shown that the number of daily exercises should be reduced, with a consequent reduction in the size of the staff. The Boys' Camps should be put on a self-supporting basis. This can be done with a small expenditure for each boy. Arrangements should be made earlier so that there will be a longer period for a publicity campaign. The northern circuits must be organized so that the distance between towns will not be so great and involve so serious an expense.

Agricultural Short Courses, Demonstration Farms, etc.—In 1911-12 twenty short courses in Agriculture, eleven short courses in Home Economics, and fifteen short courses combining these two subjects were conducted under the auspices of the University. These courses were one week in length. The total attendance

at all sessions was twenty-five thousand eight hundred. Twenty demonstration farms have been operated under the direction of three men who have devoted practically their entire time to this work. Each farm is visited at least twice each month. Public demonstrations of stock judging and the spraying of mustard were given at Pipestone and Osakis.

Industrial Contests, Rural School Work.—Two men have given the greater part of their time to the organization of industrial contests in the rural schools. These have been conducted in about forty counties. Approximately fifteen thousand boys and girls have taken part. The contests include sewing, baking, manual training, and the growing of grain, corn, and vegetables. An acre-yield contest with about thirteen hundred competitors was also organized. In co-operation with the *St. Paul Dispatch*, an acre-yield potato contest was conducted in ten counties with the participation of about one thousand boys and girls. With the aid of the *Minneapolis Tribune* a similar contest in tomato growing and canning was carried through in eleven communities. This enlisted the interest of over a thousand girls. An important feature of the industrial contest has been the introduction of prizes for booklets prepared in the rural schools on selected agricultural topics. The Extension Work is to be credited with the inauguration of a plan for providing warm lunches for those who attend the rural schools. This plan has been adopted by several country schools, which have been fitted with gas plates and other equipment. The preparing of the luncheon affords an opportunity for elementary instruction in Domestic Science. Out of more than twenty teachers who have tried the plan in Douglas County all report satisfactory results. The County Fairs offer an opportunity for extension work. In the autumn of 1911 demonstration tents were sent to fifteen county fairs. These fairs are more and more becoming educational influences in the State. The judging of exhibits is another form of service which the Extension Department is increasingly called upon to provide.

Press Service and Bulletins.—In 1911-12 twenty-four numbers of the *Farm Press News* were published and distributed to the newspapers in Minnesota and adjoining states. The following bulletins were issued: No. 19, Domestic Science in Rural Schools, Mary L. Bull; No. 20, Soil Tillage, O. M. Olson;

No. 21, The Care and Management of Poultry, C. E. Brown; No. 22, Establishing an Orchard, K. A. Kirkpatrick; No. 23, Some Common Insects and Their Control, F. L. Washburn; No. 24, Seed Testing, W. L. Oswald; No. 25, Annual Pasture, Soiling, and Hay Crops, Andrew Boss; No. 26, Seed Grain, Andrew Boss and C. P. Bull; No. 27, Flax Growing, C. P. Bull; No. 28, Tuberculosis, C. Easton and C. R. Barnes; No. 29, The Keeping of Dairy Cow Records, A. J. McGuire; No. 30, Marketing Eggs from the Farm, N. E. Chapman. The mailing list for extension bulletins now numbers about forty-two thousand names. For each of nine months four-page leaflets have been mailed to all the rural school teachers of the State. These leaflets are designed to arouse an interest in the study of Agriculture. Ten thousand copies were printed for each issue.

Farmers' Institutes and Clubs.—The Extension Division co-operated with the Farmers' Institutes. Two hundred and twenty-six of these were held during 1911-12 with an aggregate of six hundred and sixty-five sessions and a total attendance at all sessions of one hundred and nineteen thousand one hundred and eighty-two. Fifty thousand copies of *Farmers' Institutes Annual* were published. This annual contained three hundred and twenty pages of practical farming articles fully illustrated. The annuals were distributed to all who attended the Farmers' Institutes. The division continued its co-operation with Farmers' Clubs and encouraged the organization of new clubs wherever possible. The division supplied these clubs with lists of timely topics for discussion. It also supplied speakers for the club meetings. The experience with the Clubs has been most encouraging and there is reason to believe that this movement has in it large possibilities.

Extension in Economics and Political Science.—During the first semester 1911-12 evening courses were conducted in Elementary Economics, Business Law (three courses), Accounting Systems (three courses), Banking Practice, Money and Credit. There was a total registration of 274 students. In the second semester, in addition to the continuation of six courses given in the first semester the following courses were conducted: Advertising and Salesmanship, Practical Economic Problems, Funding Institutions, and Investments. The registration for the second semester was 192, making a total for the year of 466.

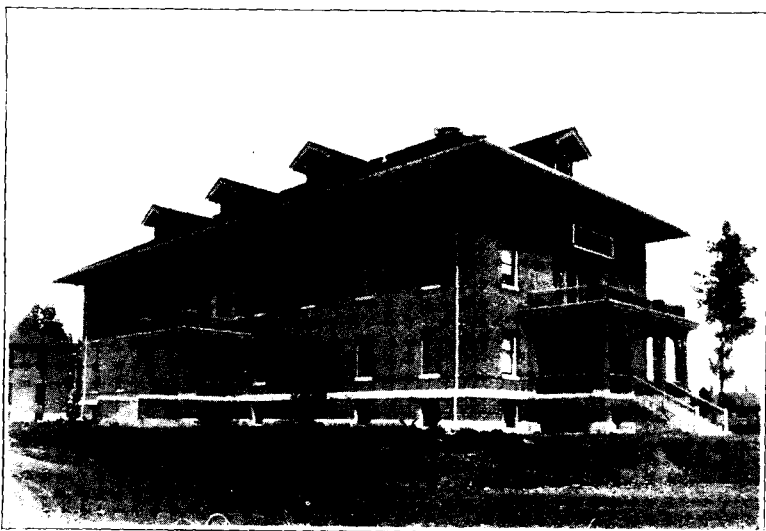
This University work in St. Paul and Minneapolis represents a duty which the University has in these larger urban centers. It is to be hoped that the number of University courses can be rapidly increased and that similar instruction may be offered in Duluth and other cities of the State, if a demand for work of this kind either now exists or can be created. The work in Minneapolis has been aided by the co-operation of the American Institute of Bank Clerks and other organizations. It has had the friendly support of business men and commercial firms.

College of Education Extension.—The \$5,000 appropriated for this purpose has been expended to maintain: (a) a teachers' agency for the benefit of Minnesota schools and for the advantage of University graduates (about one hundred were assisted to positions at an aggregate saving to them of a large sum in agency fees); (b) to follow up the work of University graduates now teaching by personal visits where possible, with the result both of increasing the efficiency of these teachers and of strengthening the teaching of the College through the inspection of the work of former students; (c) to continue on a moderate scale the principle of correspondence study, by which for several years about forty students have been brought annually into relation with the University; (d) to send representatives to meetings of teachers and school officers throughout the State (representatives of the Department have given eighty-two addresses to an aggregate of eight thousand five hundred people and have also participated in the programs of the University Weeks); (e) to assist schools with suggestions, loan of libraries and lantern slides. Something in this direction has been done although too little money has been available for this purpose.

THE UNIVERSITY AND THE STATE

If the University is to realize the ideal of "a campus as wide as the Commonwealth," it must know the natural resources, the people, the institutions, the needs of the whole State. Much of this knowledge can be acquired only as men from the University mingle with their fellow citizens in the cities, towns, and country-sides. With a view to understanding more intelligently the life of Minnesota, the President of the University has, since assuming office in the spring of 1911, visited more

than sixty counties of the State. The traveling representatives of the Department of Agriculture have reached every part of the Commonwealth. Individual members of the University teaching staff have addressed audiences throughout Minnesota. Experts of the Geological Survey have been at work in the field examining certain economic resources. The staff of the Botanical Survey have been making their investigations. A special social and economic survey of a Minnesota township was carried on during July and August. Representatives of the School of



GIRLS' DORMITORY
WEST CENTRAL SCHOOL OF AGRICULTURE, MORRIS

Mines have estimated ore deposits for the State Tax Commission. An economic specialist of the University has conducted special investigations for this same body. The appended reports of the University Extension Division, the Geological Survey, the Botanical Survey, give the details of the work which is being done by the University "on the larger Campus."

It may be well to summarize briefly the different types of service which the University is rendering to the State of Minnesota.

General education. Hundreds of young men and young women are receiving every year a general higher education which aims to foster intelligence, efficiency, and loyalty to the common life. These students ought not to be regarded as merely fitting themselves for personal success. They are by virtue of their education an asset to the State. It is the business of the University to impress upon them this social obligation.

Professional training.—In its technical schools the University maintains a high standard of preparation for lawyers, physicians, engineers (civil, mechanical, electrical, and mining), expert farmers, teachers, pharmacists, dentists, and chemists. Again it must be said that this professional training affords more than an equivalent to the State through dissemination of specialized skill which is put at the service of the community.

Farm schools.—At St. Anthony Park, Crookston, and Morris, hundreds of boys and girls are, under University auspices, given a thorough course in preparation for farm life. Evidences of the influence of these schools are to be found in every part of the State in improved methods of farming, in a co-operative spirit, in ambition to make country life interesting and rewarding.

Research.—The specialists of the University in library, laboratory, and the field are constantly engaged in seeking new facts which shall be either of immediate practical value or shall increase man's intelligent understanding of the world in which he lives. Modern Germany has demonstrated convincingly the value of research in application to every phase of the national life.

Botanical and Natural History Survey.—The University for years has made a study of the plant and animal life of Minnesota with important practical and scientific results.

Geological Survey.—The institution's experts study the natural resources of the State, the deposits of ores, peat, stone, clay, and other minerals. The results are published in official bulletins.

Publishing new knowledge.—By means of publications, articles, and bulletins the University is steadily communicating to the public the results of its search for new ways of dealing with the problems of men's daily lives.

Sending out graduates.—The University has conferred degrees during the last forty years upon nearly nine thousand men and women, two-thirds of whom are living in the State of Minnesota and contributing their knowledge and training to hundreds of communities in the Commonwealth.

Distributing farm facts.—Through the publication of extension bulletins on a great variety of farm problems well-tested information is being distributed to thousands of farmers throughout the State. One has only to send name and address to the University Farm, St. Paul, to receive these bulletins regularly.

Short courses.—Through the Extension Division short courses on the problems of farming and country life are carried on in towns and villages throughout the State, while at the University Farm hundreds

of students are enrolled each year in brief courses in dairying, animal husbandry, traction engineering, etc.

Demonstration farms. Twenty privately owned farms are operated under the direction of the College of Agriculture with a view to demonstrating in as many communities that better systems of farm management are applicable to farm conditions, and that, when practiced, greater profits are secured.

County agents. In several counties the University, co-operating with the U. S. Department of Agriculture and the citizens of the counties, maintains agents who are at the service of farmers. These agents give advice on crops, stock, drainage, and numerous other farm topics.

Demonstration trains. From time to time, in co-operation with the railway companies of the State, the University sends out especially equipped trains with exhibits, live stock, etc. Such trains make stops in scores of communities where the lecturers give lectures and demonstrations and distribute literature.

Industrial contests. An interest in farm life is aroused in the rural schools by prize competitions. At present 1,300 boys are interested in the corn acre-yield contest, and 15,000 boys and girls are working for prizes in sewing, baking, grain, fruit, and vegetable raising.

County Fair judging. The University provides judges for determining the prizes awarded at a score of County Fairs.

Night classes. Regular courses for credit are offered in St. Paul and Minneapolis in English, Foreign Languages, Mathematics, Law, History, Mechanical Drawing, and other subjects.

Lecture courses. The University is prepared to provide lecture courses in all parts of the State at a minimum price for lectures and expenses. In some subjects lectures may be secured without charge.

Correspondence teaching. Courses in Education, Economics and Political Science are now provided by correspondence. It is hoped in the early future to add important vocational and other courses to this list.

University Weeks. Last June the University conducted courses of lectures and entertainments in eighteen towns of Minnesota and reached directly twenty thousand people with suggestions on various community and personal interests, farming, business, public health, art, literature, education, child welfare, and other vital topics.

Free hospitals and clinics. The University maintains a hospital with 120 beds, and a dispensary or out-patient department. Only patients who are unable to meet the usual expense of sickness are admitted to the Hospital or treated at the Dispensary. In admitting to the Hospital, preference is given to citizens from outside of St. Paul and Minneapolis.

Expert service. The specialists of the University staff are constantly serving the State in many ways. Thus the mining experts report to the State Tax Commission the value of ore deposits on the northern ranges. Another professor prepares statistics upon which the Commission bases much of its work. There is close co-operation between the University and the State Board of Health.

Rural survey.— With a view to gathering accurate information about

country life, the University has begun to study in detail certain selected townships in the State. The published results ought to be of value.

Rural co-operation.—A bureau of the University is making a specialty of the problem of marketing farm products and the various ways by which farmers may work together for their mutual advantage.

Answering questions by mail.—Thousands of letters which raise a great variety of questions are every year answered by the different departments of the University. Such correspondence is welcomed.

SUMMARY

In conclusion, the essential principles of University growth are briefly summarized.

Men make a University.—This principle needs to be kept steadily in mind. Equipment and housing are important only in relation to the men who use the equipment and occupy the buildings. It is the duty of the University to recognize and encourage its strongest investigators and teachers, and to add to their number. Funds are needed, therefore, for increases of salaries and for enlargement of the staff.

Encouragement of research.—A true University can exist only where a group of investigators in the chief departments of Arts and Sciences are at work on the frontiers of knowledge. The University of Minnesota can not expect suddenly to create a Graduate School. Graduate work, to be sound, must be developed gradually. Men overwhelmed with routine must be freed for investigation. Departments already promising must be strengthened. The graduate work of other neighboring institutions must be taken into account. This University should seek to fit itself into the higher educational situation of the Northwest. Graduate work is so expensive that duplication ought so far as possible to be avoided. A Graduate School is created, not by bribing students to attend, but by offering work of a high character under well-trained men of outstanding ability and inspiring leadership.

The training of teachers.—It is the duty of the University to prepare teachers for the High Schools of the State, to train principals and superintendents and teachers of vocational subjects. It is coming to be more clearly recognized that the mere possession of knowledge, however authoritative and accurate, does not in itself prepare one for teaching. It is

obvious that teaching and supervision have become technical professions which require special training. Through its College of Education, in co-operation with all the divisions of the University, the institution aims to provide effective training. A University practice high school is a necessary part of any plan for the thorough professional preparation of high school teachers and principals. The College of Education needs an adequate staff and suitable quarters, both for its own classes and for its practice school.

University Extension. - In fulfillment of its obligations to the State, the University must not only give training to those who resort to its teaching centers, but it must go to the people in their communities and their homes. This service can no longer be regarded as merely incidental, as a kind of by-product of the main activity of the institution. A special staff is needed for the general extension work of the University, just as such a corps is engaged for Agricultural Extension. Among the many forms which this extension movement may profitably take are: evening classes in large urban centers and towns, technical classes for artisans, shop men, and professional workers, courses of popular lectures, single addresses, organized series of exercises such as University Weeks and winter short courses, correspondence instruction supplemented by periodic visits of traveling supervisors, debating societies, so-called lyceum courses of lectures, concerts and entertainments, organized circuits of local dramatic clubs under the direction of traveling professional coaches, similar circuits for choral societies, co-operation with local civic associations in the activities which are commonly identified with the "Social Center" movement, a lantern slide and moving-picture film service for schools and other centers, local campaigns for medical supervision of schools, public health, personal hygiene, and many other plans for disseminating information, suggestions, and ideals. The University should seek the co-operation of all the agencies in the State that are engaged in educational work, and with them develop a plan by which duplication and friction may be wholly eliminated.

The University and the State educational system. - The University does not arrogate to itself the control of the educational system, but must take an intelligent and genuine interest in every division of the system. Through its College of Educa-

tion the institution may render important service in studying the problems of the grade schools, the curriculum, organization, and administration. The University is immediately interested in the efficiency of the High Schools. It would have them not so much preparatory schools for the college as institutions serving the communities in which they are established and the majority of pupils whose formal education is carried no further than high school graduation. The University can not do its duty by the High Schools until plans are perfected by which University teachers can visit these schools regularly, familiarize themselves with the problems of adjustment and instruction and thus become more intelligent and sympathetic with reference to the situation. The present condition of isolation can not be allowed to continue. The University is concerned also with the institutions for special classes of children, youth, and adults. These agencies are of interest from scientific, sociological, and educational points of view. The University should seek to co-operate with all these institutions and to serve them in every possible way.

The University and the State government.—The University is "out of politics" in the narrower, partisan sense, but it has a part to play in the wider meaning of politics, the efficient conduct of public affairs. A line should be drawn between administration, the exercise of police-power, etc., on the one hand and on the other the supplying of the exact information and tested experience upon which good administration must be based. With the first function the University has no direct concern. It would be disastrous for the institution to seek to enter this field. But the various departments of State administration should look to the University for the accurate data and the expert knowledge which they need. This service is already being rendered to two or three departments. This policy is capable of large expansion. The University is ambitious to be the unbiased, non-partisan source of scientific knowledge for the administrative boards and officers of the State.

University individuality. Every institution should seek not only to conform to the best educational standards which prevail throughout the country, but should also aim at fostering an individuality of its own. The University of Minnesota should seek to stand for something definite and different. For example,

there is every reason why the University should seek to become the chief center of Scandinavian studies in the United States. Here should be collections, museums, libraries, and a staff of investigators and teachers which would give distinction to the University. Exchange professorships with the Universities of Norway, Sweden, and Denmark should be arranged. It should be a conscious purpose of the institution to discover its special aptitudes, sources of strength, opportunities for service, and of these to make the most.

Sense of service to the State.—Back of all the University's activities, giving significance and purpose to them should be a deepening sense of obligation on the part of students and staff conscientiously to utilize the opportunities afforded by the Commonwealth in order to make the largest return of skill, intelligence, and efficiency.

Respectfully submitted,

GEORGE E. VINCENT, *President*

FINANCIAL REPORT
FOR THE
FISCAL YEAR ENDING JULY 31, 1911

FINANCIAL REPORT

To the President of the University:

DEAR SIR: I have the honor to submit herewith a report of the financial operations of the University of Minnesota from August 1, 1910 to July 31, 1911. The same is based upon the books and records as the writer found them upon assuming charge of the Business Office, August 1, 1911.

We should commence with the balances as shown in the Sixteenth Biennial Report for the fiscal years ending July 31, 1909, 1910. We find, however, that in some instances the figures do not agree with the Ledger balances.

See page 75 for reconciliation of the balances as included in the report with the Ledger and also with the books of the State Auditor.

It has been the custom, in the past, to give a distribution of the Current Expense Fund. We omit as it is misleading and does not represent current expenditures. For instance, on page 46 of the Sixteenth Biennial Report, the expenditure for fuel, power, and light is given for 1908-1909 as \$7,440.86 and for 1909-1910 as \$6,397.39; whereas, a separate account of the Fuel Fund appears on page 57, giving the cost of fuel for 1908-1909 as \$38,144.12 and for 1909-1910 as \$30,719.57. There were also fuel expenditures included in the Elliot Hospital, Shevlin Hall, Sanford Hall, and Agricultural Dining Hall expenditures, which would add to the above amounts.

To compile and classify the expenditures properly would entail the classification of all of the vouchers paid during the year.

TABLE I

RECAPITULATION OF ALL FUNDS

Balance August 1, 1910, Maintenance Funds	\$ 91,724.10	
Credits to Maintenance Funds.....	1,379,864.71	
Balance August 1, 1910, Building and Equipment Funds.....	752,447.74	
Credits to Building Funds.....	1,093,923.35	
		\$3,317,959.90
Maintenance Expenditures.....	\$1,254,859.83	
Building and Equipment Expenditures....	443,220.61	
Deductions, Transfers, and other Entries, Maintenance Summary.....	107,440.44	
Deductions, Transfers, and other Entries, Building and Equipment Summary.....	216,131.53	
Balance Maintenance Fund.....	109,288.54	
Balance Building and Equipment Fund....	1,187,018.95	
		\$3,317,959.90

TABLE II

RECONCILING STATE AUDITOR'S BALANCE IN SUPPORT FUND WITH BALANCE AS GIVEN IN THE BIENNIAL REPORT FOR FISCAL YEARS ENDING JULY 31, 1910 AND WITH THE UNIVERSITY LEDGER BALANCE

State Auditor's Balance August 1, 1910, Credit.....	\$18,703.45	
University Ledger Balance Overdraft.	42,635.63	
	<hr/>	\$61,339.08
May Pay-Roll charged to University Books in June, paid by State Au- ditor subsequent to August 1, 1910.		61,339.08
University Ledger Balance August 1, 1910, Overdraft.....	\$42,635.63	
Balance as included in Biennial Report August 1, 1910, Overdraft.....	11,708.24	
	<hr/>	\$30,927.39
23-100 Mill Tax considered due, but not available.....	\$54,867.00	
Bills Payable in addition to May Pay- Roll as follows:		
July Pay Roll.....	\$16,529.18	
July Bills.....	9,906.77	
Fuel Bills.....	4,972.70	
	<hr/>	\$31,408.65
		\$23,458.35
Contingent Fund charged by State Auditor to Support Fund but not expended.....	\$2,800.00	
Balance in Fuel Fund July 31, 1910...	4,669.04	
	<hr/>	7,469.04
		\$30,927.39

TABLE III

RECONCILING CROOKSTON INDUSTRIAL BUILDING FUND

University Ledger Credit Balance for Fiscal Years ending July 31, 1910	\$686.90	
Biennial Report Balance for Fiscal Years ending July 31, 1910.....	170.90	
	<hr/>	\$516.00
Report gives expenditures during year 1909-10..		516.00

These expenditures, however, do not show on the books for 1909-10,
but do show for 1910-11.

TABLE IV

RECONCILING SUPPORT FUND BALANCE JULY 31, 1911 WITH STATE
AUDITOR'S BALANCE

State Auditor's Balance July 31, 1911.	\$83,429.23	
University Ledger Balance July 31, 1911.....	61,051.18	
	<hr/>	\$22,378.05
Warrants issued by State Auditor July 31, 1911 not charged until August 1, 1911.....	\$22,616.13	
Charged by State Auditor, account fees for collections of interest, not charged on University books until after August 1, 1911.....	\$203.24	
Refund Land Interest to M. Shroeder, charged on State Auditor's books, not on University books until after August 1, 1911	34.84	
	<hr/>	238.08
		<hr/>
		\$22,378.05

TABLE V
SUMMARY OF MAINTENANCE FUNDS

	Balance Aug. 1, 1910	Received	Total	Expen- ditures	Balance July 31, 1911
Support Fund.....	81,072,598.84	81,072,598.84	81,072,598.84	81,011,517.66	861,051.18
Special University Support.....	811,199.54	137,833.29	119,032.85	128,105.74	20,927.09
Special University Repair.....	8,979.26	33,902.24	42,881.50	25,781.27	17,100.23
Special Farm Support.....	60,313.14	67,431.57	127,744.71	118,092.04	9,652.67
Special Farm Repairs.....	2,856.92	10,019.13	12,876.05	12,770.85	105.20
Sub-Station Support.....	8,375.24	58,079.64	66,454.88	69,002.71	452.17
	891,724.10	81,379,861.74	81,471,585.84	81,861,300.27	8109,288.51
Transfers and entries other than uni- versity maintenance expenditures charged to accounts, Table VII.....				107,140.44	
Net Expenditures for Maintenance.....				81,254,859.83	

TABLE VI
CREDITS TO MAINTENANCE FUNDS

	Item	Amount
1. Standing Appropriations:		
23-100 Mill Tax.....	3	\$285,284.49
Fruit Farm Investigation..	65	2,000.00
2. Annual Appropriations:		
General Appropriation.....	2	200,000.00
Sundry Special Supports....	14-15-17-18-20-22- 23-24-25-27-29-31- 37-40-42-43-44-45- 46-48-49-51-52-53- 58-59-63-71-76-81- 83-85-88-91-93-96- 97-100-101	233,400.00
3. Advance on Mill Tax.....	4	100,000.00
4. Deficiency Appropriation.....	5	130,000.00
5. Fees and Tuition.....	200	157,449.44
6. Agricultural Sales and Tuition.	202	29,485.48
7. Interest on Investments:		
Federal Land Grant.....	201	58,865.55
Swamp Land Interest.....	206	8,047.55
8. Federal Appropriations.....	205	79,997.99
9. Miscellaneous Receipts.....	19-28-30-32-34-47- 50-54-66-72-74-92- 94-98-102-203-207- 208	33,508.84
10. Contingent Funds Re-Credited	56	300.00
11. Dental Infirmary.....	204	9,821.32
12. Transfers.....	6-7-8-13-36	48,594.39
13. Overdrafts.....	57-67-99-103	3,109.66
		<hr/>
		\$1,379,864.71

TABLE VII

TRANSFERS AND ENTRIES OTHER THAN MAINTENANCE
EXPENDITURE CHARGED TO ACCOUNTS

	Item	Amount
Overdraft Support Fund August 1, 1910.....	1	\$42,635.63
Transferred from Support to Fuel Fund.....	10	42,484.91
Transferred from Elliot Hospital to Support Fund.....	16	5,402.91
Transferred from Hatch Fund to Support.....	78	426.69
Transferred from Adams Fund to Support.....	80	266.12
Canceled by State Auditor.....	21-26-39-41-60-62- 68-70-87-90-95	6,402.86
Supplies purchased from Dental Infirmary receipts.....	204	9,821.32
		\$107,440.44

TABLE VIII

SUMMARY OF BUILDING AND EQUIPMENT FUNDS

	Balance Aug. 1, 1944	Received	Total	Expenses Charged	Balance July 31, 1944
University Buildings.....	\$659,207.57	806,268.45	81,321,894.98	850,393.84	8819,401.14
Farm Buildings.....	62,902.86	157,010.50	199,913.36	75,016.15	124,897.21
University Equipment.....	8,036.37	239,700.00	247,736.37	11,389.77	233,355.60
Farm Equipment.....	3,268.17	10,538.68	13,806.85	5,914.40	7,892.45
Sub-Station Buildings.....	18,659.11	13,986.72	62,615.83	61,113.28	1,502.55
Sub-Station Equipment.....	373.70		373.70	373.70	
Items charged to Building and Equip- ment Funds not properly expense, Table XI	875,344.74	81,093,923.35	81,846,371.09	8659,352.14	81,187,018.95
Net Expenditures for Building and Equipment.....				216,131.53	
					\$443,220.61

TABLE IX

RECONCILING BALANCES JULY 31, 1911 AS INCLUDED IN SUMMARY FOR
1910-11 WITH BALANCES AUGUST 1, 1911 AS INCLUDED IN SUMMARY
FOR 1911-12

University Buildings, Summary 1910-11, Balance July 31, 1911.....	\$819,401.14	
University Buildings, Summary 1911-12, Balance August 1, 1911.....	\$18,329.45	
	<hr/>	\$1,071.69
Elliot Hospital Site Fund was not carried on the regular University books until after August 1, 1911. Treated in the 1911-12 report as a receipt. See item No. 148....	\$5,630.31	
Millard Hall Fire Loss Contents, included in the Table of Equipment Expenditures in table of 1910-11, was transferred to Fire-Proofing Old Millard Hall Fund by State Auditor August 1, 1912 and in order to show the credit balance July 31, 1912 was included in the Table of Building Appropriations. See item No. 140.....	4,558.62	
	<hr/>	\$1,071.69
University Equipment, Summary 1910-11, Balance July 31, 1911.....	\$233,355.60	
University Equipment, Summary 1911-12, Balance August 1, 1911.....	228,796.98	
	<hr/>	\$4,558.62
Millard Hall Fire Loss, included in Table of Building Funds in summary of 1911-12 and in Equipment Table of 1910-11.....		\$4,558.62
Total Balance Building Fund Summary, July 31, 1911.....	\$1,187,018.95	
Total Balance Building and Equipment Fund Summary, August 1, 1911.....	1,181,388.64	
	<hr/>	\$5,630.31
Elliot Hospital Site Fund, treated as a receipt during fiscal year ending July 31, 1912.....		\$5,630.31

TABLE X

CREDITS TO BUILDING AND EQUIPMENT FUND

	Item	Amount
Appropriations.....	106-112-118-126- 133-136-139-141- 146-159-161-162- 163-164-165-171- 181-183-185-192- 195	\$850,942.00
Campus Extension Levy.....	111	213,818.68
Sale of Campus Houses.....	113	12,063.06
Miscellaneous Receipts.....	109-128-140-172	2,597.66
Transfers.....	119-176-186-188	14,501.95
		<hr/> \$1,093,923.35

TABLE XI

ITEMS CHARGED TO BUILDING AND EQUIPMENT FUNDS NOT
PROPERLY EXPENSE

	Item	Amount
Redemption of Certificates of In- debtedness.....	117	\$125,000.00
Homeopathic Building Appropria- tion canceled by State Auditor.	122	50,000.00
Repairing, Millard Hall Fire Loss. Canceled by State Auditor.....	123	13,563.12
	105-130-135-138- 143-145-148-150- 153-155-157-160- 167-173-175-178- 180-182-189-191- 194-197-199	12,275.70
Transfers.....	125-132-170-184	15,292.71
		<hr/> \$216,131.53

STATEMENT OF FUNDS SHOWING CREDITS AND DEBITS, ALSO BALANCES

NOTE.—Items in "Received" column are appropriations unless otherwise designated.

TABLE XII
SUPPORT FUND

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
1. Overdraft August 1, 1910.....				\$ 42,635.63	
2. General Appropriation.....		\$200,000.00			
3. 23-100 Mill Tax.....		285,284.49			
4. Advanced on 23-100 Mill Tax...		100,000.00			
5. Deficiency Appropriation.....		130,000.00			
6. Transferred from Adams Fund...		266.12			
7. Transferred from Hatch Fund...		426.69			
8. Transferred from Elliot Hospital Support.....		5,402.91			
9. Miscellaneous, Table XXIV....		351,218.63	\$1,072,598.84	921,024.21	
10. Transferred to Fuel Fund.....				42,484.91	
11. Paid Elliot Hospital Expenses...				5,402.91	\$61,051.18
		<u>\$1,072,598.84</u>	<u>\$1,072,598.84</u>	<u>\$1,011,547.66</u>	<u>\$61,051.18</u>

TABLE XIII
UNIVERSITY SPECIAL SUPPORT FUNDS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
12. Fuel Fund.....	\$4,669.04				
13. Transferred from Support.....		\$42,484.91	\$47,153.95	\$47,153.95	
14. Elliot Hospital.....	57.81	15,000.00			
15. Deficit Appropriation.....		33,700.00	48,757.81	31,106.73	
16. Transferred to University Support.....				5,402.91	\$11,948.17
17. University Library.....	851.23	10,000.00	10,851.23	9,384.93	1,466.30
18. Periodicals.....	129.58	2,500.00			
19. Miscellaneous Receipts.....		32.00	2,661.58	2,616.91	44.67
20. Law Library.....	2,676.08	5,000.00	7,676.08	1,987.55	
21. Canceled by State Auditor.....				688.53	5,000.00
22. Cataloguing Library.....	265.24	2,500.00	2,765.24	2,310.24	455.00
23. School of Mines Support.....		5,000.00	5,000.00	5,000.00	
24. School of Mines Instructors.....		4,500.00	4,500.00	4,500.00	
25. Homeopathic Support.....		5,000.00	5,000.00		
26. Canceled by State Auditor.....				5,000.00	
27. College of Education.....	998.65	5,000.00			
28. Miscellaneous Receipts.....		20.00	6,018.65	4,984.09	1,034.56
29. Department of Economics.....	1,551.91	5,000.00			
30. Miscellaneous Receipts.....		2,096.38	8,648.29	7,669.90	978.39
	\$11,199.54	\$137,833.29	\$149,032.83	\$128,105.74	\$20,927.09

TABLE XIV

UNIVERSITY REPAIR FUNDS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
31. *University Repairs.....	\$1,944.56	\$18,480.87	.....	.....	.....
32. Miscellaneous Receipts.....	.....	60.18	\$20,485.61	\$12,701.17	\$7,784.44
33. Rents, University Campus.....	4,044.48	.....	.....	.....	.....
34. Miscellaneous Receipts.....	.....	12,347.43	16,391.91	8,310.88	8,081.03
35. Medical Building Insurance.....	271.73	.....	.....	.....	.....
36. Transferred from Fire Loss Anatomy Building.....	.....	13.76	285.49	.....	285.49
37. University Campus Repairs.....	2,718.49	3,000.00	5,718.49	4,769.22	949.27
	<u>\$8,979.26</u>	<u>\$33,902.24</u>	<u>\$42,881.50</u>	<u>\$25,781.27</u>	<u>\$17,100.23</u>

*An appropriation of \$25,000 for Repairs was made and originally divided as follows:

To University—\$20,000
To Farm School—\$5,000

The books show, however, an expenditure of \$1,519.13 in excess of the Farm allotment. The amount has been arbitrarily adjusted.

TABLE XV

UNIVERSITY FARM SPECIAL SUPPORT FUNDS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
38. Itasca State Park.....	\$ 45.48	.....	\$ 45.48	.....	.....
39. Balance Canceled by State Auditor.....	.....	.....	.....	\$ 45.48	.....
40. Horticultural Crops.....	975.53	\$1,000.00	1,975.53	1,447.31	.....
41. Canceled by State Auditor.....	.....	.....	.....	55.59	\$ 472.63
42. Field Crops.....	669.15	3,500.00	4,169.15	3,797.34	371.81
43. Hog Cholera.....	55.86	4,000.00	4,055.86	3,218.82	837.04
44. Dairy Extension.....	252.51	2,500.00	2,752.51	2,740.49	12.02
45. Injurious Insects.....	104.12	1,000.00	1,104.12	906.63	197.49
46. Forestry School Support.....	1,161.44	4,000.00	.....	.....	.....
47. Miscellaneous Receipts.....	.....	40.00	.....	5,244.53	.....
48. Forestry School Instructors.....	2,486.58	5,000.00	.....	5,870.01	.....
49. Forest Experiments.....	1,706.59	2,500.00	.....	4,473.44	.....
50. Miscellaneous Receipts.....	.....	629.86	17,524.47	.....	1,936.49
51. Plant Diseases.....	37.33	400.00	437.33	337.69	99.64
52. Tobacco Culture.....	594.25	2,000.00	2,594.25	1,499.01	1,095.24
53. Eradication Noxious Weeds.....	274.93	1,000.00	.....	.....	.....
54. Miscellaneous Receipts.....	.....	110.00	1,384.93	960.90	424.03

TABLE XV—Continued

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
55. Agricultural Extension.....	\$33,752.97				
56. Transferred from Agricultural Contingent.....		\$ 300.00			
57. Overdraft.....		1,976.41	\$36,029.38	\$36,029.38	
58. Poultry.....	20.93	2,500.00	2,520.93	2,497.26	\$ 23.67
59. Soil Inspection.....	1,087.74	1,000.00	2,087.74	1,347.85	
60. Canceled by State Auditor....				106.75	633.14
61. Grain Laboratory.....	751.07		751.07	687.08	
62. Balance Canceled by State Auditor.....				63.99	
63. Drainage Problems.....	760.10	2,000.00	2,760.10	1,797.00	963.10
64. Entomological Charts.....	16.70		16.70	16.70	
65. Fruit Breeding Farm.....	.09	2,000.00			
66. Miscellaneous Receipts.....		396.15			
67. Overdraft.....		267.51	2,663.75	2,663.66	
68. Balance Canceled by State Auditor.....				.09	
69. Alcohol Plant.....	6,002.50		6,002.50	5,884.94	
70. Balance Canceled by State Auditor.....				117.56	
71. Library, School of Agriculture...	72.94	2,500.00			
72. Miscellaneous Receipts.....		300.00	2,872.94	2,839.78	33.16

TABLE XV—Continued

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
73. Military Instruction.....	\$ 518.30	.....	.....	.....	.....
74. Miscellaneous Receipts.....	.....	\$ 11.64	\$ 529.94	.....	.....
75. Canceled by State Auditor....	.....	.....	.....	\$ 529.94	.....
76. Seed for Burnt-over Land, Agriculture .....	.....	25,000.00	25,000.00	24,289.22	\$ 710.78
77. Hatch Fund.....	3,034.96	.....	3,034.96	2,608.27	.....
78. Transferred to University Support.....	.....	.....	.....	426.69	.....
79. Adams Fund.....	1,415.85	.....	1,415.85	1,149.73	.....
80. Transferred to University Support.....	.....	.....	.....	266.12	.....
81. Board of Regents Timber.....	1,375.22	1,500.00	2,875.22	1,575.04	1,300.18
82. Forest Lands.....	3,140.00	.....	3,140.00	2,597.75	542.25
	<u>\$60,313.14</u>	<u>\$67,431.57</u>	<u>\$127,744.71</u>	<u>\$118,092.04</u>	<u>\$9,652.67</u>

TABLE XVI

UNIVERSITY FARM REPAIR FUNDS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
84. Farm Repairs*.....	\$2,145.12	\$6,519.13	\$8,664.25	\$8,664.25	.....
85. Campus Repairs, Agriculture.....	413.00	1,000.00	1,413.00	1,319.22	\$93.78
86. Greenhouse Repairs.....	292.74	.....	292.74	.....	.....
87. Balance Canceled by State Auditor.....	.....	.....	.....	292.74	.....
88. Home Building.....	.....	2,500.00	2,500.00	2,488.58	11.42
89. Veterinary Building.....	6.06	.....	6.06	.....	.....
90. Canceled by State Auditor.....	.....	.....	.....	6.06	.....
	<u>\$2,856.92</u>	<u>\$10,019.13</u>	<u>\$12,876.05</u>	<u>\$12,770.85</u>	<u>\$105.20</u>

*See note University Repair Funds, page 85.

TABLE XVII

SUB-STATION SUPPORT FUNDS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
91. Crookston School Support.....	\$4,218.58	\$15,000.00	.....	.....	.....
92. Miscellaneous Receipts.....	.....	1,243.64	\$20,462.22	\$20,251.37	\$210.85
93. Grand Rapids Support.....	1,880.83	7,000.00	.....	.....	.....
94. Miscellaneous Receipts.....	.....	3,561.73	12,442.56	12,280.26	.....
95. Canceled by State Auditor.....	.....	.....	.....	26.07	136.23
96. Morris Farm Maintenance.....	.....	2,000.00	2,000.00	1,894.91	105.09
97. Crookston Sub-Station.....	2,265.83	8,000.00	.....	.....	.....
98. Miscellaneous Receipts.....	.....	3,363.89	.....	.....	.....
*99. Overdraft.....	.....	309.46	13,939.18	13,939.18	.....
100. Morris School Support.....	10.00	5,000.00	.....	.....	.....
101. Additional Appropriation.....	.....	10,300.00	.....	.....	.....
102. Miscellaneous Receipts.....	.....	1,744.64	.....	.....	.....
*103. Overdraft.....	.....	556.28	17,610.92	17,610.92	.....
	<u>\$8,375.24</u>	<u>\$58,079.64</u>	<u>\$66,454.88</u>	<u>\$66,002.71</u>	<u>\$452.17</u>

*Overdraft paid from succeeding years' appropriations. See items 122 and 130.

TABLE XVIII

UNIVERSITY BUILDINGS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
104. University Water Mains.....	\$ 1,049.55	.....	\$ 1,049.55	\$ 89.18	.....
105. Canceled by State Auditor.....	.....	.....	.....	960.37	.....
106. University Heating Plant.....	96,178.88	\$ 50,000.00	146,178.88	23,854.29	\$122,324.59
107. Elliot Hospital Building.....	20,102.84	.....	.....	.....	.....
108. Elliot Hospital Fund.....	119,969.02	.....	.....	.....	.....
109. Interest.....	.....	1,357.51	141,429.37	109,521.78	31,907.59
110. University Campus Extension....	84,391.89	.....	.....	.....	.....
111. Tax Collections.....	.....	213,818.68	.....	.....	.....
112. New Engineering Buildings....	.....	75,000.00	.....	.....	.....
113. Sale of Houses.....	.....	12,063.06	385,273.63	.....	.....
114. Paid New Engineering Buildings	.....	.....	.....	70,708.77	.....
115. Campus Extension.....	.....	.....	.....	13,205.25	.....
116. Interest on Certificates.....	.....	.....	.....	15,996.88	.....
117. Redemption of Certificates....	.....	.....	.....	125,000.00	160,362.73
118. Institute of Anatomy.....	191,527.71	43,342.00	.....	.....	.....
119. Transferred from General Medical Building.....	.....	500.00	.....	.....	.....
120. Transferred from Loss on Anatomy Building.....	8,167.00	.....	243,536.71	8,958.08	234,578.63
121. Homeopathic Building.....	50,000.00	.....	50,000.00	.....	.....
122. Canceled by State Auditor.....	.....	.....	.....	50,000.00	.....

TABLE XVIII—*Continued*

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
123. Millard Hall Building Fire Loss.	\$18,894.53	.....	\$ 18,894.53	\$13,563.12	\$ 5,331.41
124. University Ladies' Dormitory....	63,502.00	.....	63,502.00	48,348.70	.....
125. Transferred to Equipment Fund.....	.....	.....	.....	9,500.00	5,653.30
126. General Medical Building, New Millard Hall.....	.....	\$266,400.00	266,400.00	12,787.42	253,612.58
*127. Elliot Hospital Site Fund.....	5,424.11	.....	.....	.....	.....
128. Interest.....	.....	206.20	5,630.31	.....	5,630.31
	<u>\$659,207.53</u>	<u>\$662,687.45</u>	<u>\$1,321,894.98</u>	<u>\$502,493.84</u>	<u>\$819,401.14</u>

*This fund not carried on University General Books. Deposited in bank by J. D. Bren.

TABLE XIX

UNIVERSITY FARM BUILDINGS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
129. Pendergast Hall.....	\$ 727.44		\$ 727.44	\$ 725.00	
130. Canceled by State Auditor.....				2.44	
131. Ladies' Dormitory, School of Agriculture.....	49,296.00		49,296.00	43,780.77	
132. Transferred to equipment.....				5,515.23	
133. Mechanical Building, Farm.....		\$100,000.00	100,000.00	1,200.00	\$98,800.00
134. Heating Plant, School of Agri- culture.....	1,183.94		1,183.94		
135. Canceled by State Auditor.....				1,183.94	
136. Coal Bunkers.....		6,000.00	6,000.00	395.60	5,604.40
137. Dairy Barn.....	161.33		161.33	160.86	
138. Canceled by State Auditor.....				.47	
139. Dairy Pavilion.....		15,000.00			
140. Refund.....		10.50	15,010.50	1,398.04	13,612.46
141. Dairy Hall.....		15,000.00	15,000.00	9,056.72	5,943.28
142. Farm Lands.....	2,917.97		2,917.97		
143. Canceled by State Auditor.....				2,917.97	
144. Water Tower and Tank.....	940.04		940.04		
145. Canceled by State Auditor.....				940.04	
146. Water Mains, School of Agri- culture.....	700.00	1,000.00	1,700.00	762.93	937.07

TABLE XIX- *Continued*

	Balance Aug 1, 1910	Received	Total	Expended	Balance July 31, 1911
147. Well and Pump, School of Agriculture.....	\$ 26.36	.....	\$ 26.36	\$ 26.04	.....
148. Canceled by State Auditor.....	.....	.....	.....	.32	.....
149. Lands, School of Agriculture.....	3,238.67	.....	3,238.67	.....	.....
150. Canceled by State Auditor.....	.....	.....	.....	3,238.67	.....
151. Animal House, Physiology.....	2,500.00	.....	2,500.00	2,500.00	.....
152. Barn, School of Agriculture.....	8.75	.....	8.75	.....	.....
153. Canceled by State Auditor.....	.....	.....	.....	8.75	.....
154. Grading Larpentour Avenue.....	452.45	.....	452.45	400.70	.....
155. Canceled by State Auditor.....	.....	.....	.....	51.75	.....
156. Sewers, School of Agriculture.....	749.91	.....	749.91	602.06	.....
157. Canceled by State Auditor.....	.....	.....	.....	147.85	.....
	<u>\$62,902.86</u>	<u>\$137,010.50</u>	<u>\$199,913.36</u>	<u>\$75,016.15</u>	<u>\$124,897.21</u>

TABLE XX

UNIVERSITY EQUIPMENT

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
158. University Main Building.....	\$ 325.47	.....	\$ 325.47	\$ 325.47	.....
159. University Ladies' Dormitory Equipment.....	.....	.....	.....	.....	.....
Transferred from Ladies' Dor- mitory.....	.....	\$ 9,500.00	9,500.00	9,498.80	.....
160. Canceled by State Auditor.....	.....	.....	.....	1.20	.....
161. Elliot Hospital.....	.....	43,000.00	43,000.00	645.85	\$42,354.15
162. Institute of Anatomy.....	.....	67,200.00	67,200.00	.....	67,200.00
163. New Engineering Building.....	.....	32,000.00	32,000.00	.....	32,000.00
164. Engineering Laboratory Equip- ment.....	.....	28,000.00	28,000.00	644.67	27,355.33
165. General Medical Building.....	.....	60,000.00	60,000.00	112.50	59,887.50
166. Bacteriological Laboratory.....	299.95	.....	299.95	.....	.....
167. Canceled by State Auditor.....	.....	.....	.....	299.95	.....
168. Millard Hall Fire Loss Contents.	6,702.14	.....	6,702.14	2,143.52	4,558.62
169. Anatomical Contents.....	708.81	.....	708.81	695.05	.....
170. Transferred to Medical Build- ing Insurance.....	.....	.....	.....	13.76	.....
	<u>\$8,036.37</u>	<u>\$239,700.00</u>	<u>\$247,736.37</u>	<u>\$14,380.77</u>	<u>\$233,355.60</u>

TABLE XXI
UNIVERSITY FARM EQUIPMENT

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
171. Live Stock.....	\$3,171.86	\$4,000.00	.....	.....	.....
172. Miscellaneous Receipts.....	.....	1,023.45	\$8,195.31	\$2,485.23	.....
173. Canceled by State Auditor.....	.....	.....	.....	1,710.08	\$4,000.00
174. Main Building, School of Agriculture.....	96.31	.....	96.31	.....	.....
175. Canceled by State Auditor.....	.....	.....	.....	96.31	.....
176. Ladies' Dormitory Equipment Transferred from Dormitory Building.....	.....	5,515.23	5,515.23	1,652.78	3,862.45
	<hr/> \$3,268.17	<hr/> \$10,538.68	<hr/> \$13,806.85	<hr/> \$5,944.40	<hr/> \$7,862.45

TABLE XXII
SUB-STATION BUILDINGS

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
177. Crookston Drainage.....	\$505.38	.....	\$505.38	\$368.06	.....
178. Canceled by State Auditor.....	.....	.....	.....	137.32	.....
179. Crookston Root Cellar.....	207.78	.....	207.78	184.74	.....
180. Canceled by State Auditor.....	.....	.....	.....	23.01	.....

TABLE XXII—*Continued*

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
181. Swine Barn, Crookston.....		\$ 1,500.00	\$ 1,500.00	\$ 1,489.50	
182. Canceled by State Auditor.....				10.50	
183. Slaughter House, Crookston.....		1,000.00	1,000.00	622.00	
184. Transferred to Ladies' Dormi- tory.....				263.72	\$ 114.28
185. Girls' Dormitory.....		25,000.00			
186. Transferred from Slaughter House.....		263.72	25,263.72	25,263.72	
187. Crookston Library and Drill Hall.	\$13,980.85				
188. Transferred from Girls' Dor- mitory.....		\$,223.00	22,203.85	22,189.91	
189. Canceled by State Auditor.....				13.94	
190. Crookston Industrial Building...	686.90		686.90	516.00	
191. Canceled by State Auditor.....				170.90	
192. Grand Rapids Drainage.....	3,214.63	3,000.00	6,214.63	5,212.42	1,002.21
193. Grand Rapids Dairy Building...	63.57		63.57		
194. Canceled by State Auditor.....				63.57	
195. Morris School Repairs.....		5,000.00	5,000.00	4,613.94	386.06
	\$18,659.11	\$43,986.72	\$62,645.83	\$61,143.28	\$1,502.55

TABLE XXIII

SUB-STATION EQUIPMENT

	Balance Aug. 1, 1910	Received	Total	Expended	Balance July 31, 1911
196. Crookston School Building and Equipment.....	\$221.16	.....	\$221.16	.....	.....
197. Canceled by State Auditor.....	.....	.....	.....	\$221.16	.....
198. Crookston Dormitory and Equip- ment.....	152.54	.....	152.54	77.39	.....
199. Canceled by State Auditor.....	.....	.....	.....	75.15	.....
	<hr/> \$373.70	<hr/>	<hr/> \$373.70	<hr/> \$373.70	<hr/>

TABLE XXIV

RECEIPTS CREDITED TO UNIVERSITY SUPPORT FUND

200.	Fees and Tuitions.....	\$157,449.44
201.	Interest on Investments.....	58,865.55
202.	Agricultural Sales and Tuition.....	29,485.48
203.	Agricultural Experiment Sales.....	4,827.32
204.	Dental Infirmary.....	9,821.32
205.	From Federal Government.....	79,997.99
206.	Swamp Land Interest.....	8,047.55
207.	University Miscellaneous Receipts.....	2,431.70
208.	Interest on Bank Deposits.....	292.28
		<hr/>
		\$351,218.63

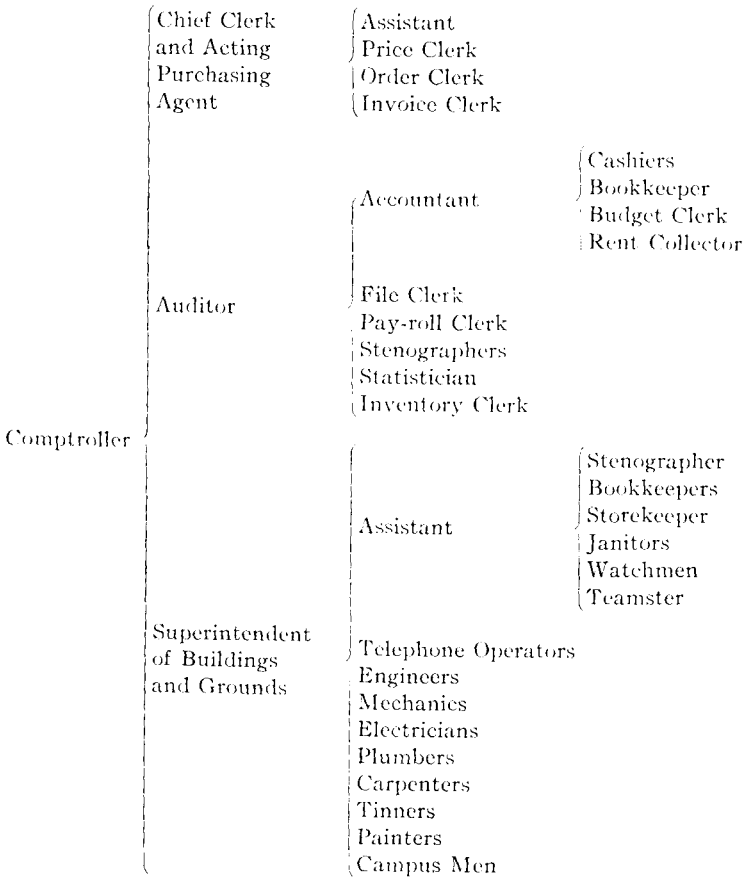
FINANCIAL REPORT
FOR THE
FISCAL YEAR ENDING JULY 31, 1912

FINANCIAL REPORT

To the President of the University:

SIR: I have the honor to submit herewith my report as Comptroller of the University of Minnesota covering its financial operations for the fiscal year ending July 31, 1912. The year has been a constructive period, as a complete re-organization of the system has been instituted and the budget system adopted.

THE ORGANIZATION



The Budget System.—The fiscal year ending July 31, 1912, marks the beginning of the University under the "budget system" and the result has been most gratifying to the State Officials, the Administration, and the Faculty. The funds of the University are derived from tuition and other fees, interest on investments, appropriations by the Federal Government, collections from the 23-100 mill tax levy, and direct appropriations. In preparing the budget the funds are carefully estimated and, after retaining a safe reserve, are apportioned to departments. Each college is given a section in the budget and each division of the college detailed as to pay-roll; each name or position given a pay-roll item number and each appropriation for supplies given a budget number. Should a department have appropriations from two or more funds, each is given a separate budget number.

SAMPLE PAGE OF BUDGET
SECTION C. SCHOOL OF BLANK

Name or Item	Office	Total	Chargeable to		
			Support	Specials	
				12	14
ADMINISTRATION					
1. Peter Smith	Dean and Professor	\$4,000	\$1,750	\$2,250	
2. Mary Jones	Office Assistant	840	840		
Total Administration		\$4,840	\$2,590	\$2,250	
INSTRUCTION					
3. Peter Smith	Sec Admin. Professor	\$3,500	\$1,250	\$2,250	
4. James Doe	Professor	2,200	800	1,400	
5. Carl Doe	Professor	2,200	800	1,400	
6. Edward Doe	Professor	2,200	800	1,400	
7. William Doe	Professor	2,200	1,100		\$1,100
8. John Brown	Asst. Prof.	2,200	1,200		1,000
9. E. L. Brown	Asst. Prof.	1,700	900	800	
10. Paul Jones	Instructor	1,200	1,200		
11. W. R. Jones	Instructor	1,200	1,200		
12. Charles Long	Com. Asst.	1,000			1,000
13. R. L. White	Dom. Asst.	1,800			1,800
14. G. M. White	Mechanic	1,080	1,080		
15. James Green	Helper	800	800		
16. Charles Green	Helper	720	720		
Total Pay-roll		\$28,840	\$14,440	\$9,500	\$4,900
1. Supplies		6,000	6,000		
2. Supplies		5,100			5,100
Total Section C		\$39,940	\$20,440	\$9,500	\$10,000

12. Support

14. Experiment

Pay-Rolls and Record.—The pay-roll record is ostensibly a copy of the pay-roll budgets of the several departments and in addition shows the monthly allowance and has columns for entering the rolls of the twelve months. Pay-rolls are made from the pay-roll record after such changes in the personnel, etc., as are necessary, are reported by the college

deans. One original and three carbon copies are made, two of which are signed by the individuals. The original signed pay-roll is included in an abstract to the State Auditor, who draws warrants on the several funds as indicated by a summary of the abstract and forwards to the State Treasurer who draws individual checks from the pay-roll copy sent him. Entries are made in the pay-roll record from the duplicate signed copy of the pay-roll which is retained in the Business Office. The fourth copy is retained in the departments until near the close of the month, when such changes as are necessary for the succeeding month are indicated and forwarded to the Business Office. Quarterly abstracts of the pay-roll record, showing total appropriation, amount authorized to pay for the time elapsed, and amount actually paid, are made and submitted to the President and Board of Regents.

The Supply Budget Ledger.—A record account is kept with each supply budget. The ledger provides debit and credit columns and columns for entering department number, budget committee number of each requisition, also estimated cost, actual cost, and reference. At the head of each page is stamped the fund from which the appropriation is made. The appropriations are credited in the budget ledger in numerical order. Until invoices giving the actual cost are received, the accumulated footings of the estimates are carried into the debit column in pencil and whenever the budget ledger is balanced the sum of the requisitions on which the actual cost is known is carried into the debit column in red ink, and the sum of the requisitions still in estimate form are carried into the debit column in pencil. The first red ink debit

SAMPLE PAGE OF SUPPLY LEDGER

DIVISION OF BUDGET No. 275

Dep't	Req. No.	Date	REQUISITIONS			EXPENDITURES		
			Ref.	Est. Cost	Actual Cost	Ref.	Debit	Credit
								1,330.00
483	1580	Sept. 15	2*	38.00	34.13	1	168.82	1,171.18
543	1730	Sept. 19	1	20.07	23.67	2	67.47	1,103.71
542	1766	Sept. 19	1	27.50	31.29			144.00
629	1944	Sept. 26	3	15.50	22.12			1,247.71
735	2414	Oct. 10	4	23.75	16.48	3	29.60	1,218.11
776	2569	Oct. 17	1	21.19	19.38	4	160.26	1,057.85
1037	3497	Nov. 17		101.77				
1036	3503	Nov. 17	2	19.00	19.09		277.27	780.58
1153	4009	Dec. 7	4	18.60	21.75			
1296	4462	Dec. 26	1	84.48	84.48			
		1912						
1350	4704	Jan. 8		50.00				
1423	5097	Jan. 17	3	7.48	7.48			
1816	6450	Mar. 20		75.00				
2112	7566	Apr. 26	2	12.30	12.30			
2289	8245	May 21	2	1.95	1.95			
2342	8446	May 29	4	122.03	122.03			
2380	8454	May 31		14.95				
2419	8607	June 7		30.72	<i>116.15</i>			
2625	9236	July 5		4.83				
				**227.27				

*Bold face figures represent figures in red ink.

**Italic figures represent figures in pencil.

would be reference "1" and the requisitions making up the total would each be marked reference "1"; second red ink debit would be marked "2" and the requisitions making up the charge would each be marked "2," etc. Abstracts showing the condition of the budget ledger are made quarterly or oftener and submitted to the President and Board of Regents.

Requisitions.—Departments are requested to make requisitions for supplies sufficiently in advance of requirement to enable a careful scrutiny of all items and give ample time to secure competitive bids. Each sheet is considered a separate requisition, gives the department's serial number and the budget number to which the same is to be charged. Items on each sheet are numbered from one up and the estimated cost of each given. Four copies are typewritten, one retained in the department, three signed by the head of the department, sent to the Dean for approval, one remaining in the office of the Dean, two endorsed by the Dean and sent to the budget clerk in the Business Office to be given a budget committee number, entered in the budget ledger, and the available budget balance entered on the requisition.

Approval of requisitions.—From the budget clerk the requisitions are sent to the Budget Committee (President and Comptroller). Should the supplies be ordinary, the Committee approves for immediate purchase; any extraordinary items are held awaiting action of the Board. All requisitions, together with abstracts of the same, are presented to the Board of Regents with notations calling attention to such items as have not been approved by the Committee.

Purchasing.—No purchase is made except on a requisition which bears evidence of having been charged in the budget ledger and then only through the purchasing department, except small cash purchases for which contingent funds are provided. As far as practicable, written inquiries for prices, numbered consecutively, are mailed, as these invariably reach a more important personage in the firm. A mailing list classified by supplies, giving a list of the firms, is maintained, and an office copy of each inquiry, on which is noted the firms to whom sent, is filed in a special filing cabinet having compartments with removable labels numbered correspondingly. Quotations, when received, are arranged numerically and filed in the compartments. Each inquiry and compartment label gives date on which proposals are due. The proposals are tabulated and checked for order unless a question as to quality arises, or, upon request, they are submitted to departments for recommendation. It is frequently necessary to telephone for prices and, when consistent, at least three firms are called. A special form is used on which is noted the name of the clerk calling for prices, the name of the firm and representative giving same, and prices quoted. These are numbered in sequence with written inquiries and, when orders are placed, transferred to a contract file in numerical order.

Price record.—The judicious purchase of supplies requires careful study of specifications. The department is now compiling an index price record giving name of special material, followed by different speci-

fications should there be more than one grade. If requisitions do not specify grade, the same will be referred back to departments. The time thus consumed will be more than recompensed by furnishing the department with that which it desires and in saving correspondence in arranging for replacement. Quantities will also be entered with a view of ascertaining requirements and combining in annual contracts.

Orders.—The order system constitutes a very important and complete record in the Business Office, unfilled orders representing the entire outstanding obligations. Five copies of each order are made by using two double faced carbons and two tissue sheets. On each is given the requisition number, budget number, contract number, date delivery is due, department and place of delivery, and contract price of each item. The original goes to the party from whom the supplies are purchased, the duplicate to the unfilled file in the purchasing department, the triplicate to the department making the requisition, and the fourth and fifth copies are used as a tracer system, the fifth being retained in the purchasing department in a tickler file under the date material is due and the fourth sent to the department to be used as a receiving record and, as soon as the goods are received, returned to the purchasing department when the corresponding copy is removed from the tickler file. This enables the invoice clerk to determine whether or not the goods have been received. Orders remain in the unfilled order file until invoices covering the supplies are received; they are then sent to the budget clerk who enters the actual cost on the requisition and files the order in the closed order file.

Tracing.—The following is a sample of the tracer post card used by the invoice clerk in tracing shipments, invoices, etc.

<p style="text-align: center;">Minneapolis, Minn., _____ 1912</p> <p>Dear Sir—</p> <p style="text-align: center;">Referring to our Order No. _____</p> <p><input type="checkbox"/> Have had no notice of shipment. <small>Please advise.</small></p> <p><input type="checkbox"/> Have received only part of the material. <small>Please advise the balance to be shipped.</small></p> <p><input type="checkbox"/> Material received, have no invoice. <small>Please advise.</small></p> <p><input type="checkbox"/> Invoice received but material has not arrived. <small>Please advise.</small></p> <p style="text-align: center;">The UNIVERSITY OF MINNESOTA</p> <hr/> <p style="text-align: center;">POST CARD</p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; text-align: center; font-size: 8px;"> PLACE STAMP HERE </div> <p style="text-align: center;">The UNIVERSITY OF MINNESOTA</p> <p style="text-align: center;">MINNEAPOLIS</p> <p>Purchasing Agent MINN.</p>	<p style="text-align: center;">No 2649</p> <hr/> <p style="text-align: center;">POST CARD</p> <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; text-align: center; font-size: 8px;"> PLACE STAMP HERE </div> <p style="text-align: center;">No 2649</p> <hr/> <p style="text-align: center;">With reference to your Tracer No 2649</p> <hr/> <p style="text-align: center;">Report on this card or refer to Tracer No.</p>
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The post card, return card, and stub all bear the same serial number. The stubs remain on file until the response is received from the firm, when it is removed. The remaining stubs represent unsatisfied tracers. If a repeat tracer is not responded to, the matter is taken up by correspondence.

Invoices.—Invoices in triplicate are requested and as soon as received are checked with the duplicate copy of the order. Each invoice is given a serial number; the original is recorded in a register and filed numerically, the duplicate and triplicate are sent to the departments for approval, the department retaining the triplicate and returning the duplicate. Invoices are followed from the date received until paid. The register gives the date sent to the department and date returned. They are also entered in a card index record, arranged alphabetically by firms. When the invoices are paid, the voucher number is entered on the card.

Vouchers.—Statements in triplicate itemizing approved invoices by dates and amounts are sent to firms or individuals for certification as to the correctness of the account and receipting. Two copies are returned. These together with invoices in duplicate are included in voucher envelopes, the original sent to the State Auditor's office and the duplicate entered in a classification record under date, number, date included in an abstract to the State Auditor and amount, and classified as to commodity, department, whether current budget or previous, as to funds, etc., and filed in numerical order in the Business Office.

Abstracts.—Abstracts of vouchers are made in triplicate; one copy accompanies the vouchers to the office of the State Auditor who draws warrants on the several funds and forwards to the State Treasurer. The duplicate is sent to the State Treasurer who draws checks in favor of the firms or individuals.

Collections.—*Fees:* Each student, when paying fees, presents a statement issued by the Registrar, indicating semester, college, and details of fees. The Cashier issues a receipt in triplicate for the amount paid giving reference to the Registrar's statement number. The triplicate copy is immediately forwarded to the Registrar's office. The receipts are entered in a receipt register, having columns for each college. Footings are carried forward to the end of the month, when they are posted in the ledger. Refundments are also entered in a place provided in the same register, and the footings at the close of the month posted in the ledger. The trial balance at the close of each month shows the total net fees as a debit balance, and the credit items the total collected for each college.

Miscellaneous receipts: Receipts in duplicate are issued for all moneys (other than fees) collected. These are entered in a register with columns for classification and the monthly footings posted in the ledger. The trial balance shows the total receipts collected as a debit, and the credit items show the total collected for each class. All moneys received are deposited in a bank, designated by the State Treasurer, to the credit of "The University of Minnesota State Treasury Account" and checks drawn in favor of the State Treasurer only will be honored. At the close

of each month a report of collections, together with the check covering, is sent to the State Treasurer. Copies of this report are sent also to the State Auditor and Public Examiner.

Filing.—Special effort has been made to establish a complete and carefully indexed filing system. With the exception of vouchers (the card index accounts with firms affording an index), one general card index, crossed by commodity or subject and firm or individual, is maintained for filing of all papers. Correspondence with reference to quotations is filed with contracts; with reference to orders is filed under order number; and the numeric system used for all miscellaneous correspondence.

Inventory.—Attention is called to the Abstract of Inventory (Table III) which is in accordance with the outline adopted by the Committee, Deans Woods, Frankforter, Shenchon, and the President and Comptroller. The instructions accompanying the outline have resulted in numerous changes in valuations which render comparison with inventories of previous years impractical. The Inventory Clerk is engaged in listing equipment on cards which will be arranged alphabetically; items will be listed separately by departments and, when completed, the system will be of value in the Business Office in checking requisitions.

Campus rents.—There are at present on the new campus fifty-eight houses which bring in an average monthly rental of approximately \$20.00 per month. This low figure is the result of the proximity to building operations. The law appropriates the rents to the improvement and care of the campus. Many of the houses, however, are in a run-down condition and, after necessary repairs are made, there will be but a small margin for campus improvement. The following is a table of collections for the present year:

Uncollected August 1, 1911.....	\$ 1,149.00	
Current rent August 1, 1911 to July 31, 1912.....	12,050.53	
		\$13,199.53
Rents collected during year.....	\$12,108.03	
Due and unpaid August 1, 1912.....	1,091.50	
		\$13,199.53

Item 98 of Table XXII, Statement of Funds, shows receipts \$14,622.61, the difference is the amount of rents collected by former treasurer, J. D. Bren, during previous years and credited to this fund in February, 1912.

Bookkeeping.—The budget for 1911-12 was based on the May trial balance together with appropriations and an estimate of receipts. The balances as they appear in the general books have been reconciled with the State Auditor's accounts. It developed, however, when the budget was being prepared, that the accounts of the Agricultural School and Sub-Stations had not been reconciled with the books of the Business Office for several years. The balances of August 1, 1911, have been corrected and the entries for the fiscal year will be reconciled. In comparing our balances with the State Auditor's books the contingent funds must be taken into account, the State Auditor having charged the amount ad-

vanced to the proper funds, whereas the Business Office charged "Contingent Fund" and credited the State of Minnesota. With the beginning of the last fiscal year the Agricultural Dining Hall, Sanford Hall, Shevlin Hall, and Elliot Hospital were included in the budget system. The magnitude of the business of these departments, together with the work of re-organizing the system, has resulted in considerable confusion and the system is not yet working satisfactorily.

I should earnestly recommend the adoption of the Board of Control system of estimating for Dining Halls, and that authority be given to appoint a steward whose duties it should be to spend a portion of his time at each of the dining halls assisting in preparing quarterly estimates and arranging for stock records.

A general storehouse for carrying in stock standard glassware, chemicals, stationery, hardware, fittings, etc., should be established as soon as possible and all supplies received at the storehouse for unpacking and delivering to departments. Requisitions from departments should be sent to the storehouse and such items as can be furnished, be filled from stock, the balance to be included in a general storekeeper's requisition on the purchasing department. Departments should carefully inspect stocks, and all supplies not being used should be returned to the storehouse. There is no doubt but that many requisitions could be filled from stock thus reclaimed. All the scientific departments have mechanical shops, and requisitions for nails, screws, bolts, etc., in less than standard packages and for other materials in small quantities result in the payment of much higher prices for these articles than if they were ordered in large quantities. With the establishment of a trolley system between the University and the Agricultural Department one storehouse could supply the entire University.

Dining Halls and Dormitories.—With the inclusion of the Dining Halls under the budget system, it was considered advisable to credit all moneys to, and make all payments from, the University Support Fund, as there was no other available fund for operation.

There was credited to the Support Fund from the receipts of the Agricultural Dining Hall during the year..... \$60,529.49
Expenditures..... 58,528.71

Leaving a credit balance of..... \$2,000.78
The receipts from Shevlin Hall credited to the Support Fund.. \$11,695.06
Expenditures..... 11,593.60

Leaving a credit balance of..... \$101.46
The receipts from Sanford Hall credited to the Support Fund.. \$27,637.12
Expenditures..... 13,495.95

Leaving a credit balance of..... \$14,141.17
This does not, however, show the true balance in the case of Sanford Hall, as from June, 1911, until the payment of fees in September, the expenses of the hall were paid from the University Support Fund, and

no charge was made for heat, light, janitor service, etc. With the beginning of the new year it is proposed to open separate accounts on the University books for each dining hall as per items 14, 15, and 16, Table XIX.

CONTINGENT FUNDS

University Contingent.....	{ \$11,750.00 from University Support Fund.
	{ 2,000.00 from Heating Plant Fund.
Elliot Hospital.....	{ 250.00 from University Support Fund.
Farm Contingent.....	{ 4,800.00 from University Support Fund.
	{ 200.00 from Dairy Extension Fund.
Forestry.....	{ 200.00 from Forestry Support Fund.
Fruit Farm.....	{ 100.00 from Fruit Farm Investment Fund.
Crookston.....	{ 500.00 from Crookston Support Fund.
Grand Rapids.....	{ 300.00 from Grand Rapids Support Fund.
Morris.....	{ 500.00 from Morris Support Fund.

Contingent funds are advanced by the State Auditor for making emergency payments such as freight, gas, water, traveling expenses, etc. Vouchers covering these expenditures are made in the regular way and included in abstracts to the State Auditor and State Treasurer for reimbursement of the funds.

IN RE J. D. BREN, TREASURER

On June 2, 1911, the Public Examiner took charge of the funds of Treasurer J. D. Bren, depositing the same with the Minnesota Loan and Trust Company, and such as were involved were not released until February, 1912.

Amounts and Disposition

Received from Bonding Company.....	\$14,310.70	
Found in vault June 9th.....	4,990.00	
Turned over to Public Examiner by Attorney for J. D. Bren, \$710.00 and \$360.98.....	1,070.98	
Deposit Minnesota Loan and Trust Company.....	220.87	
Certificate of Deposit Minnesota Loan and Trust Company.....	4,500.00	
Interest.....	633.18	
		\$25,725.73
Remitted to State Treasurer:		
January 31, State Auditor's Draft 97937.....	\$14,310.70	
February 27, State Auditor's Draft 98741.....	9,401.96	
		\$23,712.66

Which Remittances were Credited to Funds:

University Support.....		\$21,261.76
Covering items: Sanford Hall.....	\$ 4,790.31	
Tuition Fees.....	1,249.52	
Dental Infirmary.....	3,707.05	
General University Miscellaneous.....	181.33	
Swimming Pool.....		
University Gymnasium.....	10.00	
Printing Theses.....	31.00	
Breakage Deposit.....	11,292.55	
University Campus Rents.....		1,848.40
Repairs University.....		401.93
Elliot Hospital Building.....		113.37
University Extension Work.....		49.60
University Heating Plant.....		37.60
		<hr/>
		\$23,712.66
Credited University Contingent Fund for Adjustment of Accounts as follows:		\$2,013.07
Contingent Fund Shortage.....	\$391.31	
Minnesota Union (four accounts)....	1,231.50	
Debating Board.....	54.46	
Y. M. C. A. Systematic Giving.....	21.65	
Flower Accounts, Janitors, etc.....	6.90	
Henry Bruchholz Deposit.....	.50	
Military Ball Accounts.....	53.00	
Students' Benefit Funds.....	238.50	
Inter-Fraternity Council.....	15.25	
		<hr/>
		\$2,013.07

SYNOPSIS FROM THE REPORT OF THE SUPERINTENDENT OF
BUILDINGS AND GROUNDS

Considerable time could be saved by having a shop fully equipped with wood working machinery for making special cases, tables, shelving, etc., which can not be selected from standard stocks. The largest item of expense the coming year should be the rewiring of buildings, some of which were wired years ago; extensions have been made from time to time, and the feeders now installed are inadequate to the service rendered. The buildings most in need of re-wiring are the Mechanic Arts Building, Law Building, Library, Pillsbury Hall, Armory, and Mechanical Engineering Building. The Law Building should have new feeders, new main and distributing panels. The wing, which includes the large

reading room and library, is lighted entirely by gas which impoverishes the air, thereby making the room uncomfortable. The Library Building is supposed to be fire-proof, but the book cases in the stack room are all of wood construction and the wiring is all open work with drop cords. The load is exceedingly heavy for the present mains and a complete new installation in conduit with new distributing panels and cabinets should be provided. The wiring in Pillsbury Hall is all open work with drop cords. Branches have been added as needed, overloading the present mains, and conduit installation should be made. The Armory is an exceedingly hazardous building. The wiring is all tube and cleat work, the feeders are overloaded, and the installation of a new system is imperative. The estimated cost for the installation of the new wiring system is \$15,000.

The heating of most of the buildings on the old campus is wasteful. I would earnestly recommend that a thermostatic temperature control be installed in most of the buildings on the old campus, and included in the construction of all new buildings.

TABLE I

SUMMARY OF REPAIRS

	Labor	Material	Supplies	Total
Mechanic Arts Building	\$1,179.62	\$ 984.21	\$102.63	\$2,266.46
Pillsbury Hall.....	502.23	378.05	144.71	1,024.99
Law Building.....	1,132.99	662.23	80.03	1,875.25
Heating Plant.....	1,169.07	1,100.62	37.67	2,307.36
Chemistry Building....	431.06	235.67	95.32	762.05
Old Millard Hall.....	1,167.32	404.63	106.17	1,678.12
Medical Chemistry Building.....	46.51	34.50	12.07	93.08
Library Building.....	1,577.63	1,212.91	316.84	3,107.38
Ore Testing.....	34.64	68.14	.....	102.78
Dentistry and Medical Science.....	313.18	109.45	122.54	545.17
Armory.....	2,055.56	826.40	177.99	3,059.95
Observatory.....	16.22	9.23	.61	26.06
Mechanical Engineer- ing Building.....	184.95	86.66	125.95	397.56
Electrical Engineering Building.....	222.65	62.82	68.23	353.70
Physics Building.....	268.63	127.14	94.06	489.83
Barn.....	2.97	1.20	607.69	611.86
School of Mines Build- ing.....	158.72	43.79	44.02	246.53
Pathology Building....	518.73	220.97	98.06	837.76
Shevlin Hall.....	695.88	163.71	208.07	1,067.66
Folwell Hall.....	867.44	278.10	360.99	1,506.53

TABLE I—Continued

	Labor	Material	Supplies	Total
Greenhouse.....	\$ 34.82	\$ 16.87	\$ 29.34	\$ 81.03
Y. M. C. A. Building..	46.57	10.82	8.16	65.55
Animal House.....	68.47	88.47	.....	156.94
Sanford Hall.....	425.05	814.10	314.45	1,553.60
Experimental Building.	369.89	92.92	74.83	537.64
Main Engineering Building.....	57.05	.96	.....	58.01
Anatomy Building.....	180.66	119.35	.....	300.01
Millard Hall.....	40.07	15.71	.....	55.78
Miscellaneous Buildings.....	418.04	256.87	.....	674.91
Model School.....	62.44	15.31	9.45	87.20
Dissecting Building...	29.23	2.69	3.78	35.70
Art School.....	58.23	19.00	12.77	90.00
Tunnels.....	360.01	82.84	.....	442.85
Total.....	\$14,696.53	\$8,546.34	\$3,256.43	\$26,499.30

TABLE II

SUMMARY OF SPECIAL REPAIRS

	Labor	Material	Supplies	Total
Pillsbury House.....	\$3,694.82	\$2,688.15	.....	\$ 6,382.97
Campus.....	8,058.12	2,323.24	.....	10,381.36
Hospital.....	3,209.45	1,205.00	.....	4,414.45
Miscellaneous Hospital Buildings.....	676.40	453.35	.....	1,129.75
New Heating Plant....	37.32	109.72	.....	147.04
Free Dispensary.....	328.50	156.23	.....	484.73
Total Buildings not chargeable to Re- pair Fund.....	\$16,004.61	\$6,935.69	.....	\$22,940.30

TABLE III

SUMMARY OF INVENTORY OF PROPERTY OF THE UNIVERSITY OF MINNESOTA
As of July 31, 1912

NAME OF DEPARTMENT	TOTAL	SCIENTIFIC APPARATUS	TOOLS, MACHIN- ERY	PICTURES AND BOOKS	FURNITURE	LIVE STOCK	EXPEND- ABLE SUPPLIES	BUILDINGS	LANDS	MISCEL- LANEOUS
General University.....	\$304,117	\$756	\$5,939	\$222,387	\$36,824	.....	\$466	.....	.....	\$37,745
College of Science, Literature, and the Arts.....	467,608	180,327	5,646	163,360	50,995	.....	8,070	.....	.....	59,210
College of Engineering.....	207,716	76,187	84,008	27,746	12,606	.....	3,969	.....	.....	3,200
College of Medicine and Sur- gery and.....	254,465	146,087	15,426	37,818	26,373	\$3	20,184	.....	.....	8,574
School of Chemistry.....	49,278	26,355	839	4,686	1,591	.....	15,807	.....	.....	.....
School of Mines.....	62,481	14,342	26,650	10,062	9,942	.....	1,485	.....	.....	.....
College of Dentistry.....	19,091	6,993	2,127	1,220	3,434	.....	5,317	.....	.....	.....
Law School.....	84,149	155	.....	81,082	2,812	.....	100	.....	.....	.....
College of Pharmacy.....	19,628	8,522	.....	2,780	3,493	.....	4,833	.....	.....	.....
College of Education.....	4,627	596	82	1,452	2,434	.....	63	.....	.....	.....
College of Agriculture.....	370,979	37,028	50,008	82,457	99,194	54,798	30,237	.....	.....	17,257
Total Equipment.....	1,844,139	497,348	190,725	635,050	249,698	54,801	90,531	.....	.....	125,986
LANDS AND BUILDINGS:										
University Campus.....	4,577,220	.....	.....	.....	.....	.....	.....	\$2,577,220	\$2,000,000	.....
University Farm.....	1,156,099	.....	.....	.....	.....	.....	.....	885,142	270,957	.....
Experiment Station.....	507,040	.....	.....	.....	.....	.....	.....	370,090	136,950	.....
Land Grants and Miscella- neous.....	1,681,053	.....	.....	.....	.....	.....	.....	23,125	1,657,928	.....
Total Lands and Buildings.....	7,921,412	.....	.....	.....	.....	.....	.....	3,855,577	4,065,835	.....
Grand Total of Property.....	9,765,551	497,348	190,725	635,050	249,698	54,801	90,531	3,855,577	4,065,835	125,986

UNIVERSITY LANDS

In accordance with the resolution of the Board of Regents of February 12, 1912, Mr. Luth Jaeger has for some time been engaged upon an examination of the records of this office and of the office of the State Auditor with a view to ascertaining the exact status of the various real estate holdings of the University. The work has gradually widened in its scope and the results will eventually show by records and maps the history and present condition of all the lands and of other realty which have been and are now owned by the University. A brief summary of the more important features of the examination follows:

Salt Spring lands.—The records in this office have been carefully checked, indexed, and verified. There remains unsold 4,625.64 acres and there is still due from the government 1,149.40 acres. Congressional action will be invoked to make up this shortage should the General Land Office persist in its refusal to render relief. Selections have been prepared and will be submitted to the proper authorities in the near future.

University lands.—These lands being managed by the office of the State Auditor, no records or data of any kind concerning them have ever been available at this office. Steps are, however, in progress to remedy this defect and when the present investigation is closed, complete records and data will be on hand here. There still remains unsold 18,946.07 acres, of which 2,400 acres are mineral lands leased to private parties. A shortage of about 635.1 acres due the University from the government has been disclosed and measures will be taken to make the necessary selections.

Mineral leases.—There are at this writing in force 22 mineral leases covering, as above mentioned, 2,400 acres. The merchantable tonnage of ore contained therein is computed at 5,084,764 tons, and the non-merchantable tonnage at 6,615,355 tons. The former is assessed by the Tax Commission at \$461,889, while the non-merchantable tonnage is of such uncertain value that it has been thought best not to venture an estimate. One hundred and thirty-four leases have been canceled for non-payments. The annual receipts from permits, royalties, and leases now aggregate approximately \$100,000 per annum which is credited to the permanent University fund, the interest only being available for University maintenance. An effort should be made to make the mineral land of the State more productive and to that end legislation should be sought to authorize the State Auditor to make leases under such restrictions as will enforce operations.

The University Campus.—The University Campus is the result of a number of acquisitions beginning in 1854 and continuing down until two years ago when the last enlargement took place. It is the intention to prepare a map showing in colors and chronological order as far as may be, the growth of the Campus.

The area of University property.—The University Campus, the Department of Agriculture Campus and Farm, and the various Experiment Stations (not including Government Land Grants) aggregate 4,456.75

acres. Unsold lots in the Regents' Addition, Minneapolis, and lots in St. Paul received from the Ludden Estate, in all valued at approximately \$50,000, are being negotiated for long leases.

THE UNIVERSITY TRUST FUNDS

Prepared by D. W. Sprague

THE GILFILLAN TRUST FUND

This fund of \$50,000 is the gift of the Hon. John B. Gilfillan, of Minneapolis, to the University of Minnesota, the income from which shall be at the disposal of the Executive Committee of its Board of Regents, either as a gift or a temporary loan to University students who are residents of Minnesota.

The fund is invested in four per cent Minneapolis, St. Paul and Sault Ste. Marie Railway Company's bonds, the income from which is \$2,000 per annum, payable semi-annually. The income is loaned to students on their notes in amounts not exceeding \$200 to any one person in one year, at the rate of five per cent per annum.

CLASSIFICATION OF STUDENTS WHO HAVE RECEIVED AID FROM THIS FUND

The number of men who have received aid from the Gilfillan Fund	178
The number of women who have received aid from the Gilfillan Fund	58
Total	236
Number of students who have received gifts	2
Number of students who have paid their loans in full	89
Number of students whose loans are due, who have paid nothing	26
Number of students whose loans are due, who have paid something	70
Number of students whose loans are not yet due	58
Total	245
Less 9 duplicates entered twice	9
Total number of students who have received aid from this fund	236

INTEREST RECEIPTS

The Gilfillan Fund of \$50,000 is invested in four per cent bonds payable semi-annually. The annual interest is therefore, \$2,000. The bonds were received in 1902 and have been on interest from 1902 to 1912 inclusive, a period of eleven years; \$2,000 per year for eleven years gives a total interest of \$22,000.

SEVENTEENTH BIENNIAL REPORT

RECEIPTS BY YEARS

	Interest	Collections from Students	Totals
For year ending July 31, 1902.....	\$2,000.00	\$ 25.42	\$2,025.42
For year ending July 31, 1903.....	2,000.00	137.75	2,137.75
For year ending July 31, 1904.....	2,000.00	104.39	2,104.39
For year ending July 31, 1905.....	2,000.00	442.75	2,442.75
For year ending July 31, 1906.....	2,000.00	708.02	2,708.02
For year ending July 31, 1907.....	2,000.00	1,378.46	3,378.46
For year ending July 31, 1908.....	2,000.00	643.46	2,643.46
For year ending July 31, 1909.....	2,000.00	1,098.86	3,098.86
For year ending July 31, 1910.....	2,000.00	2,561.26	4,561.26
For year ending July 31, 1911.....	2,000.00	1,550.53	3,550.53
For year ending July 31, 1912.....	2,000.00	2,630.39	4,630.39
Totals.....	\$22,000.00	\$11,281.29	\$33,281.29

DISBURSEMENTS

	Loans to Students	Expenses of Administration	Totals
For year ending July 31, 1902.....	\$1,030.00	\$19.94	\$1,049.94
For year ending July 31, 1903.....	1,410.00	10.00	1,420.00
For year ending July 31, 1904.....	1,605.00	10.75	1,615.75
For year ending July 31, 1905.....	3,370.00	44.50	3,414.50
For year ending July 31, 1906.....	2,486.00	1.00	2,487.00
For year ending July 31, 1907.....	3,160.00	.....	3,160.00
For year ending July 31, 1908.....	3,183.00	.....	3,183.00
For year ending July 31, 1909.....	2,890.00	.....	2,890.00
For year ending July 31, 1910.....	2,995.00	3.40	2,998.40
For year ending July 31, 1911.....	4,250.00	.....	4,250.00
For year ending July 31, 1912.....	5,052.00	.....	5,052.00
Totals.....	\$31,431.00	\$89.59	\$31,520.59
Total Receipts.....	\$33,281.29		
Total Disbursements.....	31,520.59		

Total receipts less total disbursements
equals balance on hand August 1,
1912..... \$1,760.70

STATEMENT OF EXPENSES IN ADMINISTERING THE FUND IN DETAIL

Rent of deposit vault for bonds, four years.....	\$32.00
One 500-page Journal, \$7.25; three promissory note books at \$1.00, \$3.00.....	10.25
Printing of circular letters, blanks, \$3.50; rubber stamp and pad, \$0.44.....	3.94
Lettering Journal, \$1.50, two typewritten state- ments \$2.00.....	3.50

Express on bonds to New York for registration and return.....	\$37.50	
Exchange on country checks, \$1.15; refund to Ralph Kerns, \$1.25.....		2.40
		<hr/>
Total expenses of administration.....		\$89.59

CLASSIFICATION OF LOANS MADE TO STUDENTS

Total gifts to students.....	\$	450.00	
Amount of loans which have been paid in full....		7,152.00	
Loans past due upon which nothing has been paid		2,669.00	
Loans past due upon which something has been paid.....		10,818.00	
Loans not yet due.....		10,342.00	
		<hr/>	
Total gifts and loans to students paid and unpaid..			\$31,431.00

STATEMENT OF COLLECTIONS FROM STUDENTS

	Capital	Interest
Loans which have been paid in full.....	\$7,152.00	\$ 986.56
Loans due upon which something has been paid...	945.89	1,678.58
Loans not due upon which something has been paid.....	128.00	390.26
	<hr/>	<hr/>
Totals.....	\$8,225.89	\$3,055.40
Paid on Principal.....	\$8,225.89	
Paid on Interest.....	3,055.40	
	<hr/>	<hr/>
Total Collections.....		\$11,281.29

THE ELLIOT SCHOLARSHIP LOAN FUND

This fund of \$5,000 is the gift of Mrs. Mary H. Elliot, wife of Dr. A. F. Elliot, of Los Angeles, California, but formerly of Minneapolis, to the University of Minnesota, the income from which shall be placed in the hands of its Board of Regents to be used as a scholarship loan fund for assisting young men in the School of Mines. These loans are made to students on their notes to be repaid as soon as they may be able, but without interest. The annual income from the fund is at present \$200 and the amount loaned to students varies from \$25 to \$200. This fund of \$5,000 remained in the hands of Mrs. Elliot from 1901, the year in which the gift was made, until her death, late in 1904, the income of \$250 having been paid regularly to the Board of Regents. On February 3, 1905, the fund of \$5,000 was formally placed in the hands of the Regents by the executor of the Elliot estate and was deposited by them with the Northwestern National Bank of Minneapolis for investment, where it remained on interest until May 31, 1906.

SEVENTEENTH BIENNIAL REPORT

On May 31, 1906, the principal and accumulated interest to date was.....	\$5,329.75	
On May 31, 1906, were purchased five \$1,000 North ern Pacific 4 per cent bonds.....	5,207.74	
Leaving a balance unexpended of.....		\$122.01

STATEMENT OF RECEIPTS BY YEARS

	Interest	Collections from students	Total receipts
Interest received from Mrs. Elliot for 1902	\$250.00	.....	\$250.00
Interest received from Mrs. Elliot for 1903	250.00	\$ 50.00	300.00
Interest received from Mrs. Elliot for 1904	250.00	265.00	515.00
Interest received from Mrs. Elliot for 1905	250.00	200.00	450.00
Interest received for quarter ending June 30, 1906.....	50.00	.....	.....
Balance after purchase of bond.....	\$ 122.01	.....	172.01
Interest received on bonds for year 1907..	200.00	125.00	325.00
Interest received on bonds for year 1908..	200.00	300.00	500.00
Interest received on bonds for year 1909..	200.00	175.00	375.00
Interest received on bonds for year 1910..	200.00	130.00	330.00
Interest received on bonds for year 1911..	200.00	70.00	270.00
Interest received on bonds for year 1912..	200.00	185.00	385.00
Total receipts.....	\$2,372.01	\$1,500.00	\$3,872.01

STATEMENT OF RECEIPTS AND DISBURSEMENTS BY YEARS

	Receipts	Disbursements
For year ending July 31, 1902.....	\$250.00	\$250.00
For year ending July 31, 1903.....	300.00	268.00
For year ending July 31, 1904.....	515.00	500.00
For year ending July 31, 1905.....	450.00	350.00
For year ending July 31, 1906.....	172.01	.....
For year ending July 31, 1907.....	325.00	300.00
For year ending July 31, 1908.....	500.00	100.00
For year ending July 31, 1909.....	375.00	75.00
For year ending July 31, 1910.....	330.00	625.00
For year ending July 31, 1911.....	270.00	125.00
For year ending July 31, 1912.....	385.00	400.00
Totals.....	\$3,872.01	\$2,993.00
Total interest received (see previous table).....	\$2,372.01	
To which add collections (see previous table).....	1,500.00	
Gives total receipts.....		\$3,872.01

Total loans made.....	\$2,990.00	
Expenses of administration.....	3.00	

Gives total disbursements.....		\$2,993.00

Receipts less disbursements gives bal- ance on hand.....		\$879.01
Loans outstanding August 1, 1912.....	\$1,490.00	
Loans paid to August 1, 1912.....	\$1,500.00	

Equals total loans made.....		\$2,990.00

THE LUDDEN TRUST FUND

This fund of \$10,000 is the gift of the Hon. John D. Ludden of St. Paul, to the University of Minnesota, the income from which was placed at the disposal of its Board of Regents to aid worthy students of either sex belonging to the School of Agriculture. The fund is invested in Northern Pacific bonds drawing four per cent interest payable quarterly. The annual interest is \$400.00.

Mr. Ludden's purpose and wish was "that the income should be used as a gift to the financial assistance of students" and it was so used from 1902 to 1910. Since 1910 the Regents have pursued a different policy and the income from the fund is now being loaned to its beneficiaries and notes are taken for such loans.

This course was decided upon after a closer examination of the language used by Mr. Ludden, by which the Board of Regents "were empowered to make such rules as they may deem judicious and making final and conclusive such action as the Board or its Executive Committee might take in the matter," for the Board had for some time realized that as a means of encouraging thrift and developing character, a loan was more efficacious than a gift, a fact, by the way, which some of the beneficiaries of the fund prior to this period had themselves recognized, refusing to accept the assistance offered except as a loan.

CLASSIFICATION OF STUDENTS WHO HAVE RECEIVED AID
FROM THIS FUND

Number of students who have received gifts only.....	14
Number of students who have received loans only.....	25
Number of students who have received both gifts and loans.....	9

Total number of beneficiaries.....	48

CLASSIFICATION OF DISBURSEMENTS

	Gifts	Loans
Amount paid to students who have received gifts only.....	\$980.00	
Amount paid to students who have received loans only.....		\$1,660.00
Amount paid to students who have received both gifts and loans.....	420.00	665.00
Totals.....	\$1,400.00	\$2,325.00
Total gifts and loans.....		\$3,725.00

TOTAL RECEIPTS AND DISBURSEMENTS FROM OCTOBER 1, 1902
TO JULY 31, 1912

	Interest received	Collections from students	Disbursements
For year ending July 31, 1903.....	\$200.00		\$ 3.75
For year ending July 31, 1904.....	250.00		100.00
For year ending July 31, 1905.....	400.00		90.00
For year ending July 31, 1906.....	400.00		270.00
For year ending July 31, 1907.....	400.00		150.00
For year ending July 31, 1908.....	400.00		260.00
For year ending July 31, 1909.....	400.00		630.00
For year ending July 31, 1910.....	400.00	\$101.00	1,220.00
For year ending July 31, 1911.....	400.00	52.81	706.00
For year ending July 31, 1912.....	400.00	247.02	300.00
Totals.....	\$3,650.00	\$400.83	\$3,729.75
Total interest receipts.....	\$3,650.00		
Total collections from students....	400.83		
Total receipts.....		\$4,050.83	
Less total disbursements.....		3,729.75	

Equals balance on hand July 31, 1912..... \$321.08

Some of the beneficiaries of the Ludden Fund, refusing to accept the assistance received as a gift, have paid therefor by their promissory notes. At the request of the Regents these notes and some cash collections were added to the Ludden Fund. On March 7, 1910, Mr. J. A. Vye, Treasurer, School of Agriculture, turned over to the Accountant of the University

One check for..... \$ 89.55
Ten promissory notes amounting to.... 540.00

Making a total of..... \$629.55

There has been collected on these notes including the check of \$89.55 from Mr. Vye.....		\$351.22
Balance on hand from Ludden Fund, July 31, 1912.....		321.08

Balance on hand Ludden Fund August 1, 1912.....		\$672.30
Total amount of outstanding notes August 1, 1912.....		\$2,170.00

THE SHEVLIN FELLOWSHIPS

The Fellowship Fund amounting to \$40,000 is the gift of the Hon. Thomas H. Shevlin, of Minneapolis. Its object is the establishing of four fellowships as follows: one Academic, one in Agriculture, one in Chemistry, and one in Medicine, each being the income of \$10,000 or \$500.

The committee to whom the matter was referred reported that the fellowships be graduate fellowships and that they be under the jurisdiction of the Graduate Department of the University.

The fund is invested in Shevlin-Mathew Lumber Company bonds drawing five per cent interest payable semi-annually; \$1,000 in August and \$1,000 in February of each year. The first income from the fund was received on February 1, 1911 at the commencement of the second semester, when the whole income for the year, \$2,000, was received.

Four fellows were appointed for the year 1910-11, only two of whom were able to accept.

FINANCIAL STATEMENT

Receipts

Total income from the fund for 1910-11.....	\$2,000.00
Total income from the fund for 1911-12.....	2,000.00

Total receipts.....	\$4,000.00

Disbursements

Two students only accepted appointment for 1911 at \$500.....	\$1,000.00
Five fellows appointed for 1912 at \$500.....	2,500.00

	\$3,500.00
Balance unexpended August 1, 1912.....	\$500.00

THE GIDEON MEMORIAL PRIZE FUND

The State Horticultural Society contributed \$500 as a memorial of Peter M. Gideon, the pioneer in developing new varieties of fruit in Minnesota and the originator of the Wealthy apple.

The fund is invested in City of Grand Rapids, Minnesota, bonds, drawing five per cent interest, the income from which is to be expended annually by the Department of Horticulture for the three best essays on some subject previously assigned, relating to horticulture, as follows: for the best essay, \$12.00; the second best, \$8.00; the third best, \$5.00. The interest, amounting to \$25, is payable semi-annually in June and in December.

FINANCIAL STATEMENT

Receipts

Annual interest for year ending July 31, 1910.....	\$25.00	
Annual interest for year ending July 31, 1911.....	25.00	
Annual interest for year ending July 31, 1912.....	25.00	
		\$75.00

Disbursements

Sept. 2, 1910 paid for books offered as prizes.....	\$ 9.95	
Jan. 10, 1911 for three prizes in checks.....	25.00	
Dec. 16, 1912 for three prizes in checks.....	25.00	
		\$59.95
Balance unexpended August 1, 1912.....		\$15.05

TABLE IV
RECEIPTS AND DISBURSEMENTS, UNIVERSITY TRUST FUNDS

Name and description of fund	Total principal and additions to beginning of year	Received during year	Total	Income expended during year	Total principal and additions at end of year	Amount of outstanding loans August 1, 1912
<i>The Gilfillan Trust Fund:</i> \$50,000, gift of the Hon. John B. Gilfillan, Minneapolis, Minn. Income to be used as a gift or temporary loan to resident students	\$52,182.31	\$4,630.39	\$56,812.70	\$5,052.00	\$51,760.70	\$23,206.00
<i>The Ludden Trust Fund:</i> \$10,000, gift of the Hon. John D. Ludden, St. Paul, Minn. Income to be used to aid students of the School of Agriculture.	10,145.28	827.02	10,972.30	300.00	10,672.30	2,170.00
<i>The Elliot Scholarship Loan Fund:</i> \$5,000, gift of Mrs. Mary H. Elliot, of Los Angeles, Cal., formerly of Minneapolis, Minn. A scholarship fund for assisting young men in the School of Mines.	5,894.01	385.00	6,279.01	400.00	5,879.01	1,490.00
<i>The Shevlin Fellowships:</i> \$40,000, gift of the Hon. Thomas H. Shevlin, of Minneapolis, Minn. Divided into four graduate fellowships of \$10,000 each, Academic, Agriculture, Chemistry, and Medicine.	41,400.00	2,000.00	43,400.00	2,900.00	40,500.00	Gifts only are made
<i>Albert Howard Scholarship Fund:</i> \$4,000, gift of the Hon. James T. Howard, of St. Johnsbury, Vermont, for establishing a scholarship in memory of his son, Albert Howard.	4,000.00	240.00	4,240.00	240.00	4,000.00	Gifts only are made
<i>Peter Gideon Memorial Prize:</i> \$500, given by the State Horticultural Society. Income to be used for prizes in Horticulture at the School of Agriculture.	502.55	25.00	527.55	25.00	502.53	Gifts only are made

RECOMMENDATIONS

The present system of requiring signed pay-rolls is being quite generally discontinued. The entire University pay-roll includes upwards of four hundred individuals requiring approximately eight hundred signatures, which consumes much time and offers little, if any, protection. I should recommend that the law governing be amended, doing away with the signatures and adopting in lieu thereof the certificates of the Heads of Departments and Deans that the pay-rolls are correct and that the services included have been performed.

The reputation for prompt payment of accounts is most essential to the economic purchase of supplies. The legal restrictions make payments slow and unbusinesslike. A summary of the average time for payment is practically as follows:

From date of issue of invoice until received at business office....	3 days
Checking with orders and entering in necessary records.....	3 days
Average time in departments for checking supplies.....	7 days
Accumulating and writing up certificates.....	4 days
Average time in checking up certificates by firms and returning same.....	7 days
Including in vouchers and making abstracts.....	10 days
Abstracts can only be filed on the 5th and 20th. Average time lost.....	8 days
Average time in State Auditor's office in checking abstracts....	12 days
Average time in Treasurer's office drawing checks.....	2 days
Mailing checks and in transit.....	2 days
<hr/>	
Total.....	58 days

A special effort has been made to lessen the delay and there is no doubt but that many invoices are paid in less time than above given, but in as many instances more time is taken.

If the law could be amended and a system adopted that would enable purchases being made on a strictly cash basis and advantage of the two per cent cash taken, it would result in a large saving and at the same time greatly facilitate the work in the Business Office, as a continual checking on all invoices is necessary until payment is made.

TABLE V

RECAPITULATION OF ALL FUNDS

Balance August 1, 1911, Maintenance Funds	\$ 109,288.54	
Receipts (not including transfers, etc.)	1,435,972.93	
Balance August 1, 1911, Building and Equipment Funds	1,181,388.64	
Receipts	1,102,814.11	
Balance and Sales Agricultural Book Store, Dining Halls, etc.	15,263.16	
	135,616.64	

Total		\$3,980,344.02
Maintenance Expenditures	\$1,304,116.75	
Buildings and Equipment	1,001,522.25	
Expended for Books, etc., Agricultural Book Store	40,670.15	
Balance Maintenance Funds	237,892.70	
Balance Building Funds	1,075,562.44	
Balance Agricultural Book Store	4,593.01	
Dining Hall Receipts, Treated as Expen- ditures (the Dining Halls and Dormi- tories are not operated with a view to making any profits and charges for use of buildings, heat, light, etc., would more than absorb balances)	135,616.64	
Adjustments--Deductions debits in excess deductions credits:		
Maintenance Funds	3,252.02	
Building and Equipment Funds	207,118.06	

		\$3,980,344.02

TABLE VII

MAINTENANCE

For explanation, see page 132

Expenses

General University (Administration, business management, care of buildings, repairs, heat, light)	\$255,828.21	
Science, Literature, and the Arts.....	249,972.38	
Engineering.....	71,527.26	
Agriculture (including Sub-Station).....	433,430.22	
Law.....	32,212.97	
Medicine and Surgery { College \$93,995.92	165,084.99	
{ Hospital 66,089.07		
Dentistry.....	39,281.29	
Pharmacy.....	11,801.11	
Mines.....	34,510.81	
Chemistry.....	40,735.50	
Education.....	17,781.46	
Graduate School.....	2,720.53	
	<hr/>	
Total Maintenance.....		\$1,354,886.73
Reconciling with "Debits" as shown in summary above includes July bills abstracted but not paid until after August 1st.....	\$22,025.29	
Purchase of equipment apparatus from special equipment funds, replacement, etc., and properly chargeable to departments.....	28,744.69	
	<hr/>	
		50,769.98
		<hr/>
Maintenance per summary.....		\$1,304,116.75
Difference between adjustment of credits and debits in summary.....		3,252.02
<i>Analysis of Balance:</i>		
Bills payable (approximated).....	\$23,387.00	
Government funds received July 1st, balance belonging to succeeding year.....	47,300.77	
Outstanding orders and contracts.....	61,728.90	
Advance from 23-100 mill tax.....	100,000.00	
Unappropriated balance.....	5,476.03	
	<hr/>	
		237,892.70
		<hr/>
Ledger balances per summary.....		\$1,545,261.47

MAINTENANCE

Explaining Table VII, pages 130 and 131

"What is the cost of maintenance per annum?" is a question frequently asked and one as difficult to answer as is the question of the cost of operation of a railroad or the "overhead" charges in manufacturing, for with nearly every purchase of furniture, equipment, or apparatus, a debatable question as to "replacement" or "addition to inventory" is furnished. In the classification of vouchers covering supplies received during the fiscal year, each invoice has been considered and the division made according to our best judgment. An arbitrary division of the funds has been made for summarizing expenditures (Tables XII and XVI) which is a close check on the classification. On account of lack of uniformity in the taking of inventories in the past and the adoption of a new method and basis for the inventory of August 1, 1912, no deductions can be made for comparison with the table of maintenance cost. The "difference between the adjustments of credits and debits in the summary," in reconciling Table of Maintenance Cost, is included to adjust the figures to correspond with the summary of Ledger Balances, July 31, 1912. Reference to Tables XIV and XV will afford further explanation.

Two items in "Analysis of Balance" need further explanation: (a) Outstanding orders and contracts. The policy of postponing the purchase of much-needed, but not absolutely necessary equipment and apparatus until the ordinary supplies had been procured and the status of budget funds found to warrant such purchase has resulted in placing many orders near the close of the year; also many orders from abroad and for special books and apparatus given during the year remain unfilled. (b) "Advance from 23-100 mill tax." The first advance was made during the fiscal year closing July 31, 1911, was deducted from the appropriation available August 1, 1911, and a new advance made near the close of the year. Unless the University maintains a sufficient balance to return the advances from the early receipts from the June settlement, loans for meeting a portion of May and all of June expenses will be necessary as in past years.

TABLE VIII

DISTRIBUTION OF NET FEES—UNIVERSITY ONLY

College of Science, Literature, and the Arts...	\$43,762.40
College of Engineering.....	15,959.90
College of Medicine and Surgery.....	22,338.00
School of Chemistry.....	3,638.25
School of Mines.....	4,676.75
College of Dentistry.....	35,053.17
Law School.....	17,207.84
College of Pharmacy.....	4,306.30
College of Education.....	1,836.50
Graduate School.....	1,080.85
General Deposits.....	6,569.54
Extension Division.....	300.00
Summer Session.....	7,017.40
	<hr/>
	\$163,746.90

The above includes fees credited to University Support Fund only. Collections of Economic Extension fees credited to special funds, amounting to \$2,626.10, were treated as miscellaneous receipts. See item 29, Table XX.

TABLE IX
DEPARTMENT EXPENDITURES

	Supplies	Salaries	Wages	Total
University General Administration.....	\$ 22,380.21	\$38,142.80	\$ 2,909.15	\$ 63,432.16
University Library.....	11,805.69	15,700.00	781.45	28,287.14
University Summer School.....	513.38	7,425.00	.....	7,938.38
University Buildings and Grounds.....	109,039.83	3,000.00	44,130.70	156,170.53
General Academic.....	620.53	5,565.00	.....	6,185.53
Department of Mathematics.....	134.74	11,325.00	.....	11,459.74
Department of Rhetoric.....	524.67	21,409.99	.....	21,934.66
Department of Art.....	142.51	2,500.00	.....	2,642.51
Department of Astronomy.....	58.40	3,225.00	.....	3,283.40
Department of Animal Biology.....	2,483.41	13,600.00	720.00	16,803.41
Department of Botany.....	4,018.63	13,755.50	.....	17,774.13
Department of English.....	561.76	11,825.00	.....	12,386.76
Department of Economics and Political Science.....	2,403.72	23,510.00	.....	25,913.72
Department of Semitics.....	.....	600.00	.....	600.00
Department of Geology.....	4,451.35	13,930.03	.....	18,381.38
Department of German.....	341.29	16,450.00	.....	16,791.29
Department of Greek.....	35.86	3,850.00	.....	3,885.86
Department of History.....	755.90	13,100.00	.....	13,855.90
Department of Latin.....	270.29	7,200.00	.....	7,470.29
Department of Music.....	267.50	2,500.00	.....	2,767.50
Department of Military Science.....	1,958.40	3,027.55	.....	4,985.95
Department of Comparative Philology.....	129.97	3,025.00	.....	3,154.97
Department of Philosophy.....	507.50	10,725.00	.....	11,232.50
Department of Physics.....	2,504.83	11,950.00	960.00	15,414.83

TABLE IX—Continued

	Supplies	Salaries	Wages	Total
Department of Physical Culture (Men).....	\$ 214.96	\$ 4,445.00	.....	\$ 4,659.96
Department of Physical Culture (Women).....	123.55	3,650.00	.....	3,773.55
Department of Romance Languages.....	120.22	12,855.00	.....	12,975.22
Department of Scandinavian Languages.....	329.23	4,400.00	.....	4,729.23
Department of Sociology and Anthropology.....	22.09	6,888.00	.....	6,910.09
Department of General Engineering.....	944.15	8,763.00	.....	9,707.15
Department of Civil Engineering.....	1,080.92	11,750.00	.....	12,830.92
Department of Mechanical Engineering.....	1,794.64	11,900.00	\$ 950.00	14,644.64
Department of Electrical Engineering.....	2,274.64	7,075.00	.....	9,349.64
Department of Drawing.....	73.25	5,325.00	.....	5,398.25
Department of Experimental Engineering.....	1,490.37	5,011.83	.....	6,502.20
Department of Mathematics.....	94.46	13,000.00	.....	13,094.46
Department of Graduate School.....	2,220.53	500.00	.....	2,720.53
General Medicine and Surgery.....	1,196.93	8,040.00	.....	9,236.93
Department of Anatomy.....	3,566.74	19,100.00	529.97	23,196.71
Department of Physiology and Pharmacology.....	2,219.76	16,780.00	1,940.00	20,939.76
Department of Pathology and Bacteriology.....	4,079.15	14,347.95	1,114.84	19,541.94
Department of Medicine.....	512.21	10,700.00	434.70	11,646.91
Department of Surgery.....	140.54	8,900.00	1,080.00	10,120.54
Department of Obstetrics.....	113.13	4,200.00	.....	4,313.13
Elliot Hospital.....	35,798.42	18,180.00	12,110.65	66,089.07
School of Chemistry.....	9,902.18	29,103.32	1,730.00	40,735.50
School of Mines.....	7,540.81	24,943.34	2,026.66	34,510.81
*College of Dentistry.....	1,601.29	36,790.00	890.00	39,281.29

*The above represents the difference between the receipts from Dental Infirmary and Supplies.

TABLE IX—Continued

	Supplies	Salaries	Wages	Total
Law School.....	\$ 7,490.70	\$24,140.79	\$ 581.48	\$32,212.97
College of Pharmacy.....	2,846.78	8,954.33	.....	11,801.11
College of Education.....	2,266.44	15,515.02	.....	17,781.46
Department of Agriculture—				
General Administration.....	6,683.13	14,322.50	.....	30,427.06
General School.....	1,620.24	10,687.19	.....	12,307.43
Library and Publications.....	5,355.11	3,420.42	914.00	9,689.53
Buildings and Grounds.....	19,597.27	960.00	5,394.90	16,530.74
Teachers' Summer School.....	523.50	1,483.00	.....	2,006.50
Miscellaneous.....	3,941.72	.....	.....	3,941.72
Farm Management.....	5,385.25	21,774.93	8,265.34	35,425.52
Chemistry and Soils.....	4,439.36	13,714.43	1,955.50	20,109.29
Extension.....	11,643.94	18,618.64	2,142.50	32,405.08
Engineering.....	11,028.11	19,223.33	9,477.60	39,729.04
Botany and Plant Pathology.....	1,269.40	7,161.49	1,035.43	9,466.32
Dairy and Animal Husbandry.....	28,724.42	28,597.69	3,540.65	60,862.76
English.....	220.73	4,100.00	.....	4,320.73
Entomology.....	1,165.16	6,799.83	60.00	8,024.99
Forestry.....	4,390.68	6,946.83	3,765.00	15,102.51
Home Economics.....	1,628.90	12,895.40	.....	14,524.30
Horticulture.....	1,820.79	11,194.62	6,455.34	19,470.75
Veterinary Science.....	5,097.02	8,888.60	1,548.60	15,534.22
Research in Economics.....	320.01	300.00	585.00	1,205.01
Crookston.....	23,246.03	13,086.41	3,926.27	40,258.71

TABLE IX—Continued

	Supplies	Salaries	Wages	Total
Grand Rapids.....	\$ 6,785.29	\$ 3,800.00	\$ 3,911.76	\$14,497.05
Morris.....	12,173.88	11,358.13	4,058.95	27,590.96
Total.....	\$413,028.40	\$811,931.89	\$129,926.44	\$1,354,886.73
Reconciling with debits as shown in summary above includes				
July bills abstracted but not paid until after August 1st...		22,025.29		
Purchase of Equipment and Apparatus from Special Equipment				
Funds, Replacement, etc., properly chargeable to Departments.		28,744.69		
				50,769.98
				\$1,304,116.75

TABLE X

RECONCILING BALANCE SUPPORT FUND WITH STATE
AUDITOR'S BOOKS

State Auditor's Balance, July 31, 1912.....		\$ 35,908.45
Advance 23-100 Mill Tax charged by State Auditor prior to August 1, 1912.....		100,000.00
July Government Fund and Dining Hall Expenditures charged by State Auditor prior to August 1, 1912:		
Morrill Fund.....	\$2,083.31	
Nelson Fund.....	1,937.42	
Adams Fund.....	1,178.50	
Hatch Fund.....	716.64	
Farm Dining Hall.....	1,526.07	7,441.94
		\$143,350.39
Government and Dining Hall Funds included in State Auditor's balance, but transferred on University books:		
Morrill Fund.....	\$25,000.00	
Nelson Fund.....	25,000.00	
Adams Fund.....	2,500.00	
Sanford Hall.....	1,000.00	
Shevlin Hall.....	1,000.00	
Farm Dining Hall.....	2,526.07	\$57,026.07
Miscellaneous Trust Fund Interest credited on University books to Support Fund by error.....		100.00
Fees paid for collections by State Auditor, reported in letter of August 5, 1912.....	\$198.94	
And correctly on State Auditor's books.....	178.94	20.00
Overtransfer on University books from Support Fund to Fuel Fund.....		4.87
		57,150.94
		\$86,199.45

TABLE XI

RECONCILING SUPPORT FUND BALANCE, AUGUST 1, 1911, WITH
STATE AUDITOR'S BALANCE

State Auditor's Balance, August 1, 1911.....	\$83,429.23	
University Ledger Balance, August 1, 1911..	61,051.18	
	<hr/>	\$22,378.05
Warrants issued by State Auditor August 1, 1911.....	\$22,616.13	
Charged by State Auditor, account fees for collections of interest, not charged on University books until after August 1, 1911.....	\$203.24	
Refund Land Interest to M. Schroeder, charged on State Auditor's books, but not on University books until after August 1, 1911.....	34.84	238.08
	<hr/>	<hr/>
		\$22,378.05

TABLE XII
SUMMARY OF MAINTENANCE FUNDS

	Balance Aug. 1, 1911	Credits to Support Fund	Total	Debits to Support Fund	Balance July 31, 1912
1. Support Fund.....	\$61,051.18	\$1,234,669.86	\$1,295,721.04	\$1,159,220.82	\$136,500.22
2. Special University Support.....	20,927.09	238,052.98	258,980.07	210,600.01	48,380.06
3. Special University Repairs.....	17,100.23	52,592.66	69,692.89	54,858.70	14,834.19
4. Special Agriculture Support.....	9,652.67	116,887.23	126,539.90	95,554.16	30,985.74
5. Special Agriculture Repairs.....	105.20	20,257.59	20,362.79	16,540.68	3,822.11
6. Sub-Station Support.....	452.17	102,280.51	102,732.68	99,362.30	3,370.38
Total.....	\$109,288.54	\$1,764,740.83	\$1,874,029.37	\$1,636,136.67	\$237,892.70
Transfers and entries other than receipts credited to accounts, Table XV..	.....	\$328,767.90	.....	.....	.....
Transfers and entries other than expense charged to accounts, Table XIV..	.....	.....	.....	\$332,019.92	.....
Net receipts.....	.....	\$1,435,972.93	.....	.....	.....
Net expenditure for maintenance.....	.....	.....	.....	\$1,304,116.75	.....

TABLE XIII

CREDITS TO MAINTENANCE FUNDS

	Item	Amount
STANDING APPROPRIATIONS—		
23-100 Mill Tax.....	2	\$285,792.71
School of Mines Support.....	40	9,500.00
Fruit Farm Investigation.....	84	2,000.00
ANNUAL APPROPRIATIONS—		
General Support.....	1	325,000.00
Sundry Special Support.....	18-20-23-28-31-34- 35-37-40-41-43-45- 49-51-52-55-57-58- 60-62-64-67-71-72- 73-74-79-81-83-87- 88-93-100-101-106- 115-116-123-125-131	379,850.00
ADVANCE ON MILL TAX.....	273	100,000.00
INTEREST ON INVESTMENTS—		
Swamp Land Interest.....	271	10,968.72
Federal Land Grant.....	272	57,328.44
FEDERAL APPROPRIATIONS.....	284	75,000.00
FEEs AND TUITION.....	118-128-275-276	204,943.44
RENTS CAMPUS HOUSES.....	98	14,622.61
SALE OF FARM PRODUCTS.....	277-278-44-46-53- 56-59-63-65-69-76- 78-80-82-85-103-119- 124-129	69,776.74
UNIVERSITY MISCELLANEOUS		
RECEIPTS.....	279-285-19-21-24-29- 36-38-39-89	29,883.21
CANCELED BALANCES RESTORED		
BY STATE AUDITOR.....	42-47-66-68-77-94- 104-107-109-113	2,372.02
TRANSFERS.....	30-32-33-90-91-99- 102-120-121	48,825.58
DINING HALL, ETC.....	117-127-280-281-282- 283	135,616.64
CONTINGENT FUNDS RE-		
CREDITED.....	50-274	13,000.00
REFUNDS.....	25-287	260.72
		<hr/>
		\$1,764,740.83

TABLE XIV

TRANSFERS AND ENTRIES OTHER THAN UNIVERSITY MAINTENANCE
EXPENDITURES CHARGED TO ACCOUNTS

	Item	Amount
Transferred from General Support to Fuel	4	\$42,171.27
Transferred from Elliot Hospital to Fuel.	26	3,049.06
Refund Salary.....	25	93.06
Advance on 23-100 mill tax during year Aug. 1, 1910 to July 31, 1911, charged to University Support and later a new advance made to replace.....	5	100,000.00
Refund of Fees and Breakage Deposit, University.....	6	20,633.96
Refund of Fees and Breakage Deposit, Agriculture.....	7	10,431.00
Crookston Support paid by University Support.....	8	751.01
Transferred from Support to University Extension.....	9	300.00
Overdraft year ending July 31, 1911, Agricultural Extension.....	61	1,976.41
Fire Loss Wabasha Street House.....	90	440.60
Fire Loss Boiler House.....	91	1,090.49
Transfer from Campus Rents to Repairs.	92	12.40
Transfer from Bookstore (Agriculture) to Repairs.....	102	664.40
Dining Hall Receipts, Crookston.....	117	14,330.64
Correctional Entry.....	120	346.35
Overdraft Crookston Support July 31, 1911.....	122	309.46
Dining Hall Receipts, Morris.....	127	5,618.23
Overdraft Morris Support, July 31, 1911.	130	556.28
Contingent Funds charged Dairy Ex- tension by error.....	50	200.00
Contingent Funds charged to Support by error.....	3	12,800.00
Dental Infirmary.....	3	15,806.10
Sanford Hall Receipts.....	3	27,637.12
Shevlin Hall Receipts.....	3	11,695.06
Dining Hall Receipts, Agriculture.....	3	60,529.49
		<hr/>
		\$331,442.39
Refunds (Salary Checks Canceled)	3	167.66
Canceled by State Auditor	48-54-70-105- 108-110-112-114	409.87
		<hr/>
		\$332,019.92

TABLE XV

TRANSFERS AND ENTRIES OTHER THAN UNIVERSITY MAINTENANCE
RECEIPTS CREDITED TO ACCOUNTS

	Item	Amount
Transferred to Fuel Fund from General Support.....	32	\$42,171.27
Transferred to Fuel Fund from Elliot Hospital Support.....	33	3,049.06
Refund Salary.....	25	93.06
Advance on 23-100 mill tax during year Aug. 1, 1910 to July 31, 1911, charged to University Support and later a new advance made to replace.....	273	100,000.00
Refund of Fees and Breakage Deposit, University.....	6	20,633.96
Refund of Fees and Breakage Deposit, Agriculture.....	7	10,431.00
Transferred from University Support to Crookston Support.....	121	751.01
Transferred from Support to University Extension.....	30	300.00
Fire Loss Wabasha Street House.....	90	440.60
Fire Loss Boiler House.....	91	1,090.49
Transfer from Campus Rents to Repairs.....	99	12.40
Transfer from Bookstore (Agriculture) to Repairs.....	102	664.40
Dining Hall Receipts, Crookston.....	117	14,330.64
Correctional Entry.....	120	346.35
Dining Hall Receipts, Morris.....	127	5,618.23
Contingent Funds Charged to Dairy Extension by error.....	50	200.00
Contingent Funds Charged to Support by error.....	275	12,800.00
Dental Infirmary.....	281	15,806.10
Sanford Hall Receipts.....	282	27,637.12
Shevlin Hall Receipts.....	283	11,695.06
Dining Hall Receipts, Agriculture.....	284	60,529.49
Refunds (Salary Checks Canceled).....	287	167.66
Total.....		\$328,767.90

TABLE XVI

SUMMARY OF BUILDING AND EQUIPMENT FUNDS

	Balance Aug. 1, 1911	Credits to funds	Total	Debits to funds	Balance July 31, 1912
7. University Buildings.....	\$818,329.45	\$629,232.88	\$1,447,562.33	\$879,356.78	\$568,205.55
8. University Equipment.....	228,796.98	22,801.67	251,598.65	63,015.68	188,582.97
9. Agricultural Buildings.....	124,897.21	274,633.44	399,530.65	112,109.03	287,421.62
10. Agricultural Equipment.....	7,862.45	9,763.52	17,625.97	12,415.15	5,210.82
11. Crookston Buildings and Improve- ments.....	114.28	40,985.79	41,100.07	40,676.53	423.54
12. Grand Rapids Buildings and Im- provements.....	1,002.21	8,563.57	9,565.78	6,220.41	3,345.37
13. Morris Buildings and Improve- ments.....	386.06	100,322.00	100,708.06	83,522.34	17,185.72
14. Morris Equipment.....	.....	16,511.24	16,511.24	11,324.39	5,186.85
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Items other than expense charged to accounts, Table XVIII.....	\$1,181,388.64	\$1,102,814.11	\$2,284,202.75	\$1,208,640.31	\$1,075,562.44
	<hr/>	<hr/>	<hr/>	207,118.06	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Agricultural Book-Store.....	.....	\$15,263.16	\$15,263.16	\$1,001,522.25	.....
	<hr/>	<hr/>	<hr/>	\$10,670.15	\$4,593.01

BUILDING FUND BALANCES

The large balance remaining in the building funds can be best explained by items:

(a) Heating Plant, balance of \$127,212.—Plans were completed in the early summer of 1911 and the contract awarded for the excavation and also the foundation, which was not completed until the spring of 1912. As the result of advertising for bids on the building, only one proposal was received. In response to the second advertisement there were a number of bids, but all were in excess of the money available, which necessitated reducing the size of the building and further delayed the awarding of the building contract. Difficulty was also experienced in awarding the contract for the tunnel piping within the appropriation, necessitating the revision of plans and re-advertising. There remains now unappropriated approximately only \$2,400.

(b) Chemistry Building, balance of \$169,750.—The total amount appropriated is \$405,000,—\$230,000 available August 1, 1912. Tentative plans, on which the estimates were based, were made three years ago. With the completion of the plans and estimates it was found that the cost would approximate \$500,000. After the destruction of Millard Hall, a plan for combining the \$75,000 appropriated for fire-proofing, and the insurance with the Chemistry Building appropriation and constructing the Chemistry Building as originally planned was considered, but it developed that there was no law authorizing such a transfer. The plans have now been altered and the contract will soon be awarded.

(c) Alterations to Medical Science Building, balance of \$24,992.—The delay in completing the Medical Buildings prevented vacation of this building to allow operations.

(d) Fire-proofing Millard Hall, balance of \$121,898.—The building burned before plans were completed. The appropriation was \$75,000, which has been supplemented by the insurance. Contracts for the reconstruction have been awarded.

(e) Anatomy Building, balance of \$46,969.—This building is nearly completed. The balance represents estimates due and the 15 per cent withheld until the final acceptance is made. (Erection in charge of the State Board of Control.)

(f) General Medical Building, balance of \$61,583.—Note with reference to Anatomy Building applies.

(g) Mechanical Building and Equipment, Department of Agriculture, balance of \$221,330.—The erection is in charge of the State Board of Control. There was delay in making plans and awarding contracts.

(h) Medical Building Equipment, balance of \$58,384.—Purchase of equipment could not be made until New Millard Hall was ready for occupancy.

(i) Anatomy Building Equipment, balance of \$66,338.—Purchase could not be made until building was ready.

(j) Elliot Hospital Equipment, balance of \$14,368.—Payment for

X-ray equipment withheld on account of defective operation, and other purchases delayed for various reasons.

(k) Dentistry Equipment, balance of \$19,711.—With the destruction of Old Millard Hall by fire, there was no place for equipment until the Medical Chemistry Building could be vacated and remodeled.

(l) Engineering Building Equipment, balance of \$18,639.—Purchase of the equipment has been delayed to reserve funds for payment of mechanical equipment of the building in the event there was not sufficient funds in the Campus Extension Tax Collections.

(m) Girls' Dormitory and Equipment, Morris, balance of \$13,325.—Erection in charge of State Board of Control. Building has recently been completed and equipment has been ordered.

TABLE XVII
CREDITS TO BUILDINGS AND EQUIPMENT FUNDS

	Item	Amount
Appropriations.....	132-136-137-138-156- 157-160-161-162-163- 168-164-165-166-167- 183-188-191-194-195- 198-199-200-202-204- 205-206-209-221-223- 225-227-229-231-232- 233-235-239-242-243- 244-246-247-248-250- 251-252-253-254-255- 256-257-258-259-260- 261-262-263	\$782,190.00
Campus Extension Levy.....	150	187,720.09
Sale of Certificates.....	151	64,945.83
Fire Loss.....	142-178	44,398.30
Miscellaneous Receipts.....	134-141-146-158-186- 190-207-245-265	3,375.04
Balances Restored by State		
Auditor.....	171-172-174-176-187- 189-192-196-211-213- 215-217-219-240	11,092.04
Contingent Fund Recredited.....	133	2,000.00
Transfers.....	145-148	7,092.81
		\$1,102,814.11

TABLE XVIII
ITEMS CHARGED TO BUILDING AND EQUIPMENT FUNDS NOT
PROPERLY EXPENSE

	Item	Amount
Redemption of Campus Extension Certificates.....	152	\$200,000.00
Transfer from Elliot Hospital Equipment to Elliot Hospital Building Fund.....	145-182	1,462.50
Fire Loss.....	139-140	5,149.51
Balances Canceled by State		
Auditor.....	175-177-193-197-201- 203-208-210-212-21 - 216-220-222-224-22 - 228-230-234-237 241- 249	06.05
		\$208.06 1'71

TABLE OF FUNDS SHOWING CREDITS, DEBITS, AND BALANCES
 NOTE.—Items in Received Column are appropriations unless otherwise designated.

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
1. General Support.....	\$61,051.18	\$325,000.00			
2. 23-100 Mill Tax.....		285,792.71			
3. Miscellaneous Receipts per table XXXIV.....		623,877.15	\$1,295,721.04	\$984,216.94	
4. Transferred to Fuel Fund.....				42,171.27	
5. Transferred by State Auditor Advanced Tax Money.....				100,000.00	
6. Refund Fees and Breakage Deposit, University.....				20,633.96	
7. Refund Fees and Breakage Deposit, Agriculture.....				10,431.00	
8. Crookston Support Bills Paid.....				751.01	
9. Transferred to University Extension, Farm.....				300.00	\$86,199.45
Balances Transferred on New Ledger:					
10. *Hatch Fund Overdraft.....				716.64	
11. Morrill Fund.....					22,916.69
12. Nelson Fund.....					23,062.58
13. Adams Fund.....					1,321.50
14. Sanford Hall.....					1,000.00
15. Shevlin Hall.....					1,000.00
16. Dining Hall, Agriculture.....					1,000.00
	\$61,051.18	\$1,234,669.86	\$1,295,721.04	\$1,159,220.82	\$136,500.22
Government Remittance due July 1st, not received until after August 1st.					

TABLE XXI—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
49. Dairy Extension.....	\$ 12.02	\$ 3,000.00	.....	.....	.....
50. Contingent Fund Credited.....	.....	200.00	\$ 3,212.02	\$ 2,561.46	\$ 650.56
51. Injurious Insects.....	197.49	1,500.00	1,697.49	1,310.11	387.38
52. Forestry School and Experiment.....	1,936.49	11,500.00	.....	.....	.....
53. Miscellaneous Receipts.....	.....	51.55	13,488.04	10,627.97	.....
54. Canceled by State Auditor.....	.....	.....	.....	33.47	2,826.60
55. Plant Disease.....	99.64	1,500.00	.....	.....	.....
56. Miscellaneous Receipts.....	.....	319.80	1,919.44	1,415.59	503.85
57. Tobacco Culture.....	1,095.24	2,000.00	3,095.24	2,152.71	942.53
58. Eradication of Weeds.....	424.03	1,000.00	1,688.56	965.50	723.06
59. Miscellaneous Receipts.....	.....	264.53	.....	.....	.....
60. Agricultural Extension.....	.....	40,000.00	40,000.00	35,075.14	2,948.45
61. Overdraft, previous year.....	.....	.....	.....	1,976.41	.....
62. Poultry Department.....	23.67	5,000.00	.....	.....	.....
63. Miscellaneous Receipts.....	.....	236.46	5,260.13	1,656.29	3,603.84
64. Soil Inspection and Investigation.....	633.14	2,000.00	.....	.....	.....
65. Miscellaneous Receipts.....	.....	8.00	.....	.....	.....
66. Balance Restored.....	.....	106.75	2,747.89	2,681.87	66.02
67. Alcohol Plant.....	.....	2,000.00	.....	.....	.....
68. Old Balance Restored.....	.....	117.56	.....	.....	.....
69. Miscellaneous Receipts.....	.....	743.26	2,860.82	2,817.06	.....
70. Canceled by State Auditor.....	.....	.....	.....	43.76	.....
71. Farm Library.....	33.16	6,000.00	6,033.16	4,841.50	1,191.66

TABLE XXI—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
72. Drainage Problem.....	\$ 963.10	\$2,000.00	\$2,963.10	\$1,785.43	\$1,177.67
73. Agricultural Engineering Investigation.....		500.00	500.00	283.13	216.87
74. Field Work and Farm Management.....		1,500.00	1,500.00	1,369.95	130.05
75. Seeds and Experiment.....	710.78				
76. Miscellaneous Receipts.....		4.00	714.78	200.48	514.30
77. Military Instruction Balance Restored.....		529.94	551.10	453.55	97.55
78. Miscellaneous Receipts.....		21.16			
79. Board of Regents Timber Preservation.....	1,300.18	1,500.00			
80. Miscellaneous Receipts.....		60.00	2,860.18	956.79	1,903.39
81. Animal Nutrition.....		2,500.00			
82. Miscellaneous Receipts.....		2,074.80	4,574.80	2,167.11	2,407.69
83. Fruit Farm Investigation.....		2,500.00			
84. Fruit Farm Maintenance.....		2,000.00			
85. Miscellaneous Receipts.....		749.91	5,249.91	4,330.78	919.13
86. Forest Lands.....	542.25		542.25		542.25
87. Premiums.....		2,000.00	2,000.00	1,735.25	264.75
	<u>\$9,652.67</u>	<u>\$116,887.23</u>	<u>\$126,539.90</u>	<u>\$95,554.16</u>	<u>\$30,985.74</u>

TABLE XXII

UNIVERSITY REPAIR FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
88. University Repairs.....	\$7,784.44	\$25,000.00	.....	.....	.....
89. Miscellaneous Receipts.....	.....	6,466.19	.....	.....	.....
90. Transferred from Wabasha Fire Loss .....	.....	440.60	.....	.....	.....
91. Transferred from Boiler House Fire Loss.....	.....	1,090.49	\$40,781.72	\$36,426.62	.....
92. Transferred to Campus Building Rents .....	.....	.....	.....	12.40	\$4,342.70
93. Folwell Hall Attic.....	.....	4,000.00	4,000.00	4,000.00	.....
94. Water Mains Balance Restored.....	.....	960.37	960.37	43.50	916.87
95. Medical Building Insurance.....	285.49	.....	285.49	67.06	218.43
96. Rents University Campus Buildings..	8,081.03	.....	.....	.....	.....
97. Transferred from University Campus Repairs.....	949.27	.....	.....	.....	.....
98. Miscellaneous Receipts.....	.....	14,622.61	.....	.....	.....
99. Transferred from University Repairs .....	.....	12.40	23,665.31	14,309.12	9,356.19
	<u>\$17,100.23</u>	<u>\$52,592.66</u>	<u>\$69,692.89</u>	<u>\$54,858.70</u>	<u>\$14,834.19</u>

TABLE XXIII

UNIVERSITY FARM REPAIR FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
100. Farm Campus Repairs.....	\$93.78	\$ 2,500.00	\$ 2,593.78	\$1,683.57	\$ 910.21
101. Farm Repairs.....		10,000.00			
102. Transferred from Book Store.....		664.40			
103. Miscellaneous Receipts.....		1,555.37	12,219.77	9,323.97	2,895.80
104. Farm Sewers Balance Restored.....		147.85	147.85	145.92	
105. Canceled by State Auditor.....				1.93	
106. Dining Hall Repairs.....		5,000.00	5,000.00	4,983.90	16.10
107. Grading Larpenteur Avenue, Balance Restored.....		51.75	51.75	2.63	
108. Balance Canceled by State Auditor.....				49.12	
109. Farm Greenhouse Repairs, Balance Restored.....		292.74	292.74	85.51	
110. Balance Canceled by State Auditor.....				207.23	
111. Home Building Repaired.....	11.42		11.42		
112. Canceled by State Auditor.....				11.42	
113. Itasca State Park Repairs, Balance Restored.....		45.48	45.48		
114. Balance Canceled by State Auditor.....				45.48	
	\$105.20	\$20,257.59	\$20,362.79	\$16,540.68	\$3,822.11

TABLE XXIV

SUB-STATION SUPPORT FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1911
115. Crookston School Support.....	\$210.85	\$20,000.00			
116. Station Appropriation.....		10,000.00			
117. Receipts from Dining Hall.....		14,330.64			
118. Fees.....		750.00			
119. Miscellaneous Receipts.....		8,839.92			
120. Correctional Entry.....		346.35			
121. Paid from University Support by State Auditor.....		751.01	\$55,228.77	\$53,131.46	
122. Overdraft Aug. 1, 1911, Crookston Station.....				309.46	\$1,787.85
123. Grand Rapids Support.....	136.23	7,000.00			
124. Miscellaneous Receipts.....		7,140.67	14,276.90	13,426.59	850.31
125. Morris Support.....		19,750.00			
126. Morris Farm Maintenance.....	105.09				
127. Dining Hall Receipts.....		5,618.23			
128. Fees.....		525.00			
129. Miscellaneous Receipts.....		5,728.69	31,727.01	30,438.51	
130. Overdraft, Aug. 1, 1911.....				556.28	732.22
131. Home Economics.....		1,500.00	1,500.00	1,500.00	
	<u>\$452.17</u>	<u>\$102,280.51</u>	<u>\$102,732.68</u>	<u>\$99,362.30</u>	<u>\$3,370.38</u>

TABLE XXV

UNIVERSITY BUILDING FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
132. Heating Plant.....	\$122,324.59	\$50,000.00	.....	.....	.....
133. Contingent Fund.....	.....	2,000.00	.....	.....	.....
134. Miscellaneous Receipts.....	.....	75.10	\$174,399.69	\$31,710.21	.....
135. Expended on Tunnel Construction..... ((\$17,915.06 previously expended on tunnel, total \$33,394.31))	.....	.....	.....	15,477.25	\$127,212.23
136. University Chemistry Building.....	.....	175,000.00	175,000.00	5,249.63	169,750.37
137. University Medical Science Building Alterations.....	.....	25,000.00	25,000.00	8.00	24,992.00
138. Fire-proofing Millard Hall.....	.....	75,000.00	.....	.....	.....
139. Transferred from Old Fire Loss....	5,331.41	.....	.....	838.13	.....
140. Transferred from Old Fire Loss Contents.....	4,558.62	.....	.....	4,311.38	.....
141. Miscellaneous Receipts.....	.....	202.10	.....	.....	.....
142. Recent Fire Loss.....	.....	41,955.58	127,047.71	.....	121,898.20
143. Anatomy Building.....	234,578.63	.....	234,578.63	187,609.37	46,969.26
144. Elliot Hospital Building.....	31,907.59	.....	.....	.....	.....
145. Transferred from Equipment.....	.....	1,462.50	.....	.....	.....
146. Miscellaneous Receipts.....	.....	241.37	33,611.46	33,095.88	515.58
147. General Medical Building.....	253,612.58	.....	253,612.58	192,029.07	61,583.51

TABLE XXV—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
148. *Elliot Hospital Site.....		\$ 5,630.31	\$ 5,630.31	\$ 264.09	\$5,366.22
149. Campus Extension.....	\$160,362.73				
150. Receipts from Tax Collections.....		187,720.09			
151. Sale of Certificates.....		64,945.83	413,028.65		
152. Certificates Redeemed.....				200,000.00	
153. Interest on Certificates.....				14,250.00	
154. Engineering Buildings.....				189,477.77	9,300.88
155. University Girls' Dormitory.....	5,653.30		5,653.30	5,036.00	617.30
	<hr/> \$818,329.45	<hr/> \$629,232.88	<hr/> \$1,447,562.33	<hr/> \$879,356.78	<hr/> \$568,205.55

*The Elliot Hospital Site Fund was created by subscription and not previously carried on the University regular books. Since August 1st, 1911 the amount has been turned in to the State Treasurer and the two retaining walls previously charged to Campus Rents Fund will eventually be charged to this fund.

TABLE XXVI

UNIVERSITY FARM BUILDING FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
156. Farm Girls' Dormitory.....		\$ 50,000.00	\$ 50,000.00	\$47,400.05	\$ 2,599.95
157. Farm Mechanical Building.....	\$98,800.00	160,000.00	.....	.....	.....
158. Contractor's Check Forfeited.....		152.82	258,952.82	36,632.59	.....
159. Temporary payment advanced, etc. Crookston Science Building to be reimbursed Aug. 1, 1912.....				989.50	221,330.73
160. Hog House.....		2,500.00	2,500.00	.....	2,500.00
161. Horse Barn.....		5,000.00	5,000.00	4,922.66	77.34
162. Electric Wiring.....		4,000.00	4,000.00	1,711.28	2,288.72
163. Heating Tunnels.....		3,000.00	3,000.00	40.50	2,959.50
164. Power House Repairs.....		14,700.00	14,700.00	154.00	14,546.00
165. Girls' Dormitory Basement.....		3,000.00	3,000.00	2,854.13	145.87
166. Remodeling Barn.....		5,000.00	5,000.00	.....	5,000.00
167. Water Mains.....	937.07	9,000.00	9,937.07	777.12	9,159.95
168. Drill Hall Alterations.....		10,000.00	10,000.00	.....	10,000.00
169. Dairy Hall.....	5,943.28	.....	5,943.28	1,737.83	4,205.45
170. Coal Bunkers.....	5,604.40	.....	5,604.40	2,008.28	3,596.12
171. Agricultural Lands, Balance Restored by Auditor.....		3,238.67	3,238.67	.....	3,238.67

TABLE XXVI—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
172. Board of Regents Land Balance Re- stored.....		\$2,917.97	\$ 2,917.97	.....	\$2,917.97
173. Dairy Pavilion.....	\$13,612.46	.....	13,612.46	\$10,757.11	2,855.35
174. Water Tower and Tank Balance Re- stored.....		940.04	940.04	857.72	.....
175. Balance Canceled.....		.....	.....	82.32	.....
176. Heating Plant and Hall Balance Re- stored.....		1,183.94	1,183.94	1,170.00	.....
177. Balance Canceled.....		.....	.....	13.94	.....
	<u>\$124,897.21</u>	<u>\$274,633.44</u>	<u>\$399,530.65</u>	<u>\$112,109.03</u>	<u>\$287,421.62</u>

TABLE XXVII
UNIVERSITY EQUIPMENT FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
178. Fire Loss Laboratory Medical Science.		\$ 2,442.72	\$ 2,442.72	.....	\$ 2,442.72
179. University Medical Building Equip- ment.....	\$59,887.50	.....	59,887.50	\$ 1,503.04	58,384.46
180. Anatomy Building Equipment.....	67,200.00	.....	67,200.00	861.04	66,338.96
181. Elliot Hospital Equipment.....	42,354.15	.....	42,354.15	26,523.47	.....
182. Transferred to Building.....	.....	.....	.....	1,462.50	14,368.18
183. College of Dentistry Equipment.....	.....	20,000.00	20,000.00	289.00	19,711.00
184. Engineering Building Equipment.....	32,000.00	.....	32,000.00	13,360.85	18,639.15
185. Engineering Laboratory Equipment... ..	27,355.33	.....	.....	.....	.....
186. Miscellaneous Receipts.....	.....	59.00	27,414.33	18,821.58	8,592.75
187. Bacteriological Laboratory Equipment Balance Restored.....	.....	299.95	299.95	194.20	105.75
	<u>\$228,796.98</u>	<u>\$22,801.67</u>	<u>\$251,598.65</u>	<u>\$63,015.68</u>	<u>\$188,582.97</u>

TABLE XXVIII

UNIVERSITY FARM EQUIPMENT FUNDS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
188. Live Stock.....	\$4,000.00	\$4,000.00	.....	.....	.....
189. Balance Restored.....	.....	1,710.08	.....	.....	.....
190. Miscellaneous Receipts.....	.....	1,957.13	\$11,667.21	\$8,607.94	\$3,059.27
191. Farm Girls' Dormitory Equipment....	3,862.45	2,000.00	5,862.45	3,710.90	2,151.55
192. Main Building Equipment Balance					
Restored.....	.....	96.31	96.31	.....	.....
193. Canceled by Auditor.....	.....	.....	.....	96.31	.....
	<u>\$7,862.45</u>	<u>\$9,763.52</u>	<u>\$17,625.97</u>	<u>\$12,415.15</u>	<u>\$5,210.82</u>

TABLE XXIX
 NORTHWEST SCHOOL AND EXPERIMENT STATION, CROOKSTON
 BUILDINGS AND IMPROVEMENTS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
194. New Cottages.....		\$10,000.00	\$10,000.00	\$10,000.00	
195. Industrial Building.....		10,000.00			
196. Balance Restored.....		170.90	10,170.90	10,156.31	
197. Canceled by Auditor.....				14.59	
198. School Buildings.....		1,500.00	1,500.00	1,336.42	\$163.58
199. Superintendent's Dwelling.....		900.00	900.00	900.00	
200. Sidewalks and Curbing.....		1,500.00	1,500.00	1,496.57	
201. Canceled by Auditor.....				3.43	
202. Grading and Grounds.....		1,500.00	1,500.00	1,498.04	
203. Canceled by Auditor.....				1.96	
204. Spur Track.....		1,600.00	1,600.00	1,600.00	
205. Trees and Shrubbery.....		200.00	200.00	94.25	105.75
206. Water Works.....		1,000.00			
207. Miscellaneous Receipts.....		54.28	1,054.28	1,053.57	
208. Canceled by Auditor.....				.71	
209. Well and Pump.....		1,000.00	1,000.00	999.60	
210. Canceled by Auditor.....				.40	
211. Crookston Drainage Balance Restored.....		137.32	137.32	77.22	
212. Canceled by Auditor.....				60.10	

TABLE XXIX—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
213. School Building Equipment Balance					
Restored.....		\$ 221.16	\$ 221.16	\$ 59.05	
214. Canceled by Auditor.....				162.11	
215. Dormitory and Equipment Balance					
Restored.....		75.15	75.15	74.78	
216. Canceled by Auditor.....				.37	
217. Library and Drill Hall Balance Re-					
stored.....		13.94	13.94	13.38	
218. Canceled by Auditor.....				.56	
219. Root Cellar Balance Restored.....		23.04	23.04	23.00	
220. Canceled by Auditor.....				.04	
221. Dairy Barn.....		2,500.00	2,500.00	2,499.30	
222. Canceled by Auditor.....				.70	
223. Horse Barn.....		2,000.00	2,000.00	1,998.01	
224. Canceled by Auditor.....				1.99	
225. Sheep Fold.....		1,500.00	1,500.00	1,499.93	
226. Canceled by Auditor.....				.07	
227. Silo.....		500.00	500.00	499.44	
228. Canceled by Auditor.....				.56	
229. Poultry House.....		2,000.00	2,000.00	1,998.28	
230. Canceled by Auditor.....				1.72	
231. Farm House.....		1,500.00	1,500.00	1,439.33	\$60.67
232. Painting.....		350.00	350.00	296.00	54.00

TABLE XXIX—Continued

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
233. Fencing.....		\$540.00	\$540.00	\$539.99	
234. Canceled by Auditor.....				.01	
235. Bridges.....		200.00	200.00	160.46	\$39.54
236. Slaughter House.....	\$114.28		114.28	113.81	
237. Canceled by Auditor.....				.47	
	<u>\$114.28</u>	<u>\$40,985.79</u>	<u>\$41,100.07</u>	<u>\$40,676.53</u>	<u>\$423.54</u>

TABLE XXX

NORTH CENTRAL EXPERIMENT STATION, GRAND RAPIDS

BUILDINGS AND IMPROVEMENTS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
238. Drainage.....	\$1,002.21		\$1,002.21	\$ 699.50	\$ 302.71
239. New Well.....		\$1,500.00	1,500.00	1,242.59	257.41
240. Dairy Building Balance Restored.....		63.57	63.57		
241. Canceled by Auditor.....				63.57	
242. Creamery Experiment, etc.....		3,000.00	3,000.00	214.75	2,785.25
243. Barn Silo.....		4,000.00	4,000.00	4,000.00	
	<u>\$1,002.21</u>	<u>\$8,563.57</u>	<u>\$9,565.78</u>	<u>\$6,220.41</u>	<u>\$3,345.37</u>

TABLE XXXI

WEST CENTRAL SCHOOL AND EXPERIMENT STATION, MORRIS

BUILDINGS AND IMPROVEMENTS

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
244. School Improvements.....	\$386.06	\$ 2,000.00	.....	.....	.....
245. Miscellaneous Receipts.....		122.00	\$ 2,508.06	\$ 1,770.75	\$ 737.31
246. Girls' Dormitory.....		50,000.00	50,000.00	36,674.40	13,325.60
247. Heating Plant.....		35,000.00	35,000.00	34,083.15	916.85
248. Horse Barn.....		2,000.00	2,000.00	1,999.88	.....
249. Canceled by Auditor.....		.....	.....	.12	.....
250. Machine Shed.....		1,000.00	1,000.00	1,000.00	.....
251. Hog, Sheep and Poultry Buildings.....		1,500.00	1,500.00	1,458.91	41.09
252. Cistern.....		1,500.00	1,500.00	1,500.00	.....
253. Cow Barn.....		700.00	700.00	268.97	431.03
254. Laundry Basement.....		400.00	400.00	363.56	36.44
255. Moving Cottages.....		1,000.00	1,000.00	1,000.00	.....
256. Hospital Repairs.....		100.00	100.00	28.84	71.16
257. Water, Light, and Sewer.....		3,000.00	3,000.00	2,935.75	64.25
258. Fencing.....		1,000.00	1,000.00	206.28	793.72
259. Drainage.....		1,000.00	1,000.00	231.73	768.27
	<u>\$386.06</u>	<u>\$100,322.00</u>	<u>\$100,708.06</u>	<u>\$83,522.34</u>	<u>\$17,185.72</u>

TABLE XXXII

NORTH CENTRAL SCHOOL AND EXPERIMENT STATION, MORRIS

EQUIPMENT

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
260. Equipment and Sidewalk.....		\$6,500.00	\$6,500.00	\$3,243.90	\$3,256.10
261. Building and Equipment.....		2,500.00	2,500.00	2,358.36	141.64
262. Machinery.....		500.00	500.00	500.00	.....
263. Horses.....		1,000.00	1,000.00	1,000.00	.....
264. Live Stock.....		1,500.00	.....	.....	.....
265. Miscellaneous Receipts.....		511.24	2,011.24	1,792.60	218.64
266. Dining Hall and Kitchen Equipment..		2,500.00	2,500.00	1,369.36	1,130.64
267. Library and Office Equipment.....		1,500.00	1,500.00	1,060.17	439.83
		\$16,511.24	\$16,511.24	\$11,324.39	\$5,186.85

TABLE XXXIII

UNCLASSED

	Balance Aug. 1, 1911	Received	Total	Expended	Balance July 31, 1912
268. Agricultural Book Store Transfer of Balance.....		\$2,944.98	.....	.....	.....
269. Miscellaneous Receipts.....		12,318.18	\$ 15,263.16	\$10,005.75	.....
270. Students' Reserve Fund, formerly credited to this fund by mistake; transferred to Repair Fund.....		\$664.40	\$ 4,593.01

TABLE XXXIV

RECEIPTS CREDITED TO UNIVERSITY SUPPORT FUNDS

271. Interest on Principal Derived from Sale of Swamp Lands.....	\$ 10,968.72
272. Interest on Investment, Land Grant of 1863.....	57,328.44
273. Replacement of Advance of 23-100 Mill Tax made during last fiscal year and charged to Support Fund by State Auditor in August of 1911.....	100,000.00
274. Contingent Fund Erroneously Charged to Support Fund, later Charged to Contingent Funds.....	12,800.00
275. Students' Fees, University.....	184,380.86
276. Fees, Department of Agriculture.....	19,287.58
277. Miscellaneous Receipts, Agriculture.....	26,533.54
278. Miscellaneous Receipts, Agricultural Experiment Station.....	5,165.15
279. University Miscellaneous Receipts.....	16,376.70
280. Dental Infirmary.....	15,806.10
281. Fees, Sanford Hall.....	27,637.12
282. Fees, Shevlin Hall.....	11,695.06
283. Fees, Agriculture Dining Hall.....	60,529.49
284. Received from Government.....	75,000.00
285. Interest on Bank Deposits.....	200.73
287. Refunds (Salary Checks Canceled).....	167.66
	<hr/>
	\$623,877.15

In closing, I wish to thank you, Mr. President, for your support and to express to the Faculty my appreciation of their co-operation.

Respectfully submitted,

G. H. HAYES, *Comptroller*