



UNIVERSITY OF MINNESOTA  
TWIN CITIES

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To: President and Vice Presidents  
From: David J. Berg and Thomas I. Gilson *DJB TIG*  
Subject: Instructional Cost Studies, 1986-87 and 1987-88

Enclosed are the 1987-88 cost schedules and accompanying narratives, including the user's guide and appendices. Also enclosed are selected schedules and narratives for the 1986-87 cost study. Exhibits III, IV and IX have been excluded for 1986-87, as they display historical arrays which are readily available in the 1987-88 schedules.

The 1987-88 study indicates that tuition support of state funded instructional costs is 34.4%, a decrease of 1.8% from 1985-86. The 1987-88 tuition policy allowed certain colleges to exceed the bounds of cost related tuition to generate additional funds. Most notable was the Carlson School of Management. Therefore, the "tuition percentage" should be expected to be above 33.

The significance of 1.4% (34.4%-33.0%) is \$4.8 million of tuition revenue in excess of state higher education policy. Only a fraction of that excess is attributable to the Carlson School of Management, with the greater share being attributable to a larger legislative intent instructional base (and smaller noninstructional base) than reported by the University.

Additional efforts must be made to convince HECB, Department of Finance and legislative leadership of the most equitable method of viewing University instructional costs. Declining enrollments will place the emphasis on minimizing tuition requirements during the next several legislative request processes.

If there are any questions about the study we will be pleased to answer them.

DJB/TIG:ca1

UNIVERSITY OF MINNESOTA  
Summary Schedule of Fully Allocated Costs  
by Major Activity and Campus, FY 1987, In Thousands

Exhibit I

	Expenditures			Distribution of Indirect Costs						Total Funds		State Funds		
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>TWIN CITIES CAMPUSES</b>														
==Indirect Costs==														
Physical Plant	51,232.8	3,508.5	54,741.4	( 54,741.4)										
Administration & General	29,370.6	4,337.8	33,708.3	2,982.8	( 36,691.1)									
Academic Support (1)	8,203.7	3,771.1	11,974.9	1,639.0	249.5	( 13,863.3)								
Graduate School Admin	1,396.4	56.7	1,453.1	83.3	30.3		( 1,566.7)							
Student Services	13,288.5	4,681.5	17,970.0	1,836.7	374.3			( 20,181.0)						
Libraries	13,665.5	6,958.2	20,623.7	4,867.0	429.6				( 25,920.4)					
Academic Support-UMH (2)	4,573.8		4,573.8			( 3,878.6)	( 695.2)							
Subtotal	121,731.4	23,313.8	145,045.2											
==Direct Costs==														
<b>Instruction</b>														
Liberal Arts	38,421.2	1,197.1	39,618.3	4,183.5	2,386.7	2,834.7	325.1	5,389.1	6,545.3		21,664.3	61,282.6	17,181.8	55,603.0
Technology	32,928.9	1,918.1	34,846.9	3,824.7	2,072.8	2,617.4	346.7	3,800.0	4,123.3		16,784.9	51,631.8	13,530.1	46,459.0
Agriculture	6,661.1	330.3	6,991.4	1,361.5	417.5	235.6	63.7	445.7	506.2		3,030.2	10,021.6	2,505.2	9,166.3
Natural Resources	1,401.1	15.4	1,416.6	113.1	86.2	38.1	13.1	68.2	82.7		401.4	1,817.9	315.6	1,716.8
Home Economics	4,148.7	151.0	4,299.7	579.2	258.4	114.1	56.7	438.9	504.2		1,951.5	6,251.2	1,549.9	5,698.6
Medicine	22,256.3	9,211.6	31,467.9	1,837.7	1,643.0	4,872.7	451.3	1,188.8	2,338.9		12,332.4	43,800.4	10,467.6	32,723.9
Public Health	3,650.1	1,156.1	4,806.2	345.2	258.6	428.5	82.6	208.2	413.5		1,736.7	6,542.9	1,421.4	5,071.4
Pharmacy	2,756.0	282.0	3,038.0	514.1	177.2	515.5	8.7	100.1	176.1		1,491.7	4,529.7	1,299.7	4,055.7
Nursing	2,859.7	137.4	2,997.2	414.4	179.1	486.4	19.9	71.6	136.0		1,307.3	4,304.5	1,138.7	3,998.4
Dentistry	9,397.6	1,029.3	10,426.9	1,247.0	606.3	946.2	17.0	188.2	328.7		3,333.3	13,760.1	2,824.1	12,221.7
Humphrey Institute	523.2	1,032.6	1,555.8	187.5	63.6	72.9	31.2	45.0	99.2		499.5	2,055.2	419.4	942.6
Mortuary Science	263.0	14.4	277.3	60.8	16.5	19.0		18.8	31.8		146.9	424.2	122.2	385.1
Biological Sciences	5,098.8	177.1	5,275.9	978.2	317.3	364.0	45.3	448.7	552.3		2,705.8	7,981.8	2,236.9	7,335.7
Veterinary Medicine	4,977.7	214.6	5,192.3	809.6	311.0	356.8	13.3	183.5	318.0		1,992.3	7,184.6	1,667.7	6,645.5
Law	4,299.7	537.1	4,836.8	257.8	279.4	320.5	.5	231.1	392.3		1,481.6	6,318.4	1,174.4	5,474.2
Management	10,544.5	522.5	11,067.0	521.5	660.9	820.1	281.5	906.8	1,676.3		4,867.1	15,934.1	3,840.1	14,384.6
Education	12,495.2	641.7	13,137.0	1,748.5	783.9	928.8	217.8	1,039.1	1,500.4		6,218.5	19,355.5	5,078.0	17,573.2
General College	4,593.2	116.1	4,709.3	481.3	284.5	326.3		665.2	677.5		2,434.9	7,144.2	1,926.3	6,519.6
Summer Sessions	4,444.2		4,444.2	375.7	271.8	311.8		553.1	894.6		2,475.1	6,919.4	1,942.6	6,386.8
Continuing Education	12,591.6		12,591.6	1,161.3	770.2	888.8	191.1	1,671.3	2,549.5		7,232.2	19,823.9	5,688.0	18,279.7
Subtotal	184,312.1	18,684.4	202,996.5	21,002.7	11,845.0	17,498.2	2,233.5	17,661.6	23,846.8		94,087.6	297,084.1	76,329.7	260,641.8
<b>Continuing Education/NC</b>														
Agricultural Extension	4,974.4	8,785.7	13,760.1	733.1	802.9						1,536.1	15,296.2	1,390.0	6,364.3
Public Service (academic)	16,292.2	12,692.8	28,985.0	394.3	1,691.3						2,085.6	31,070.6	1,851.6	18,143.8
Research (academic) (3)	13,890.6	57,258.6	71,149.2	5,123.3	4,151.6						9,274.9	80,424.1	8,434.1	22,324.6
Research (admin units)	25,103.2	110,635.2	135,738.4	10,550.2	7,920.4	243.7		755.2	777.6		20,247.1	155,985.5	18,192.2	43,295.5
Public Service (admin units)	25,400.5	13,285.6	38,686.1	3,908.2	2,257.4						6,165.6	44,851.6	5,636.4	31,036.9
Military	3,293.7	1,628.0	4,921.7	1,479.2	287.2						3,062.4	7,984.1	2,565.9	5,859.6
University Hospitals	195.6	23.8	219.4	141.5	12.8						154.3	373.7	143.7	339.2
Athletics & Support Service	8,977.8	185,225.0	194,202.9		5,099.3						5,099.3	199,302.2	4,469.9	13,447.7
U Wide Allocations to Coordinate Campuses	14,937.3	74,257.4	89,194.7									89,194.7		14,937.3
Total Twin Cities Campuses	419,108.6	505,790.4	924,899.0							( 3,332.4)		921,566.6	119,013.5	416,390.7

Summary of Fully Allocated Costs  
by Major Activity and Campus, FY 1987, In Thousands

	Expenditures			Distribution of Indirect Costs						Total Funds		State Funds		
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>DULUTH CAMPUS</b>														
==Indirect Costs==														
Physical Plant	6,881.3		6,881.3	( 6,881.3)										
Administration & General	1,802.7	756.4	2,559.0	251.2	( 2,810.2)									
Academic Support	1,160.0	60.7	1,220.7	640.5	95.0	( 1,956.2)								
Student Services	1,646.4	7.3	1,653.6	810.8	128.6			( 2,593.1)						
Libraries	1,838.0	57.2	1,895.2	774.6	147.4				( 2,817.2)					
Subtotal	13,328.3	881.6	14,209.8											
==Direct Costs==														
<b>Instruction</b>														
Business and Economics-UMD	2,233.8	21.4	2,255.2	348.0	179.4	195.9		282.5	307.4	217.1	1,530.5	3,785.7	1,417.2	3,651.0
Education & Human Services-UMD	3,648.7	403.1	4,051.9	610.8	307.8	336.1		495.9	557.5	383.1	2,691.2	6,743.1	2,494.3	6,143.0
Fine Arts-UMD	1,493.2	156.3	1,649.5	331.0	125.6	137.2		268.7	251.1	182.5	1,296.1	2,945.6	1,206.8	2,700.0
Liberal Arts-UMD	4,209.0	83.1	4,292.1	938.7	339.8	371.1		762.1	747.3	507.1	3,666.1	7,958.2	3,418.0	7,627.0
Medicine-UMD	2,953.8	177.5	3,131.3	110.5	243.2	265.6		89.7	114.4	158.8	982.2	4,113.4	875.4	3,829.2
Science & Engineering-UMD	6,766.2	381.4	7,147.6	777.1	556.1	607.3		630.9	636.0	558.7	3,766.1	10,913.7	3,456.4	10,222.6
Supportive Services-UMD	268.0		268.0	46.0	21.4	23.4		37.3	34.6	27.1	189.7	457.8	175.9	443.9
Subtotal	21,572.9	1,222.8	22,795.6	3,162.2	1,773.4	1,936.6		2,567.2	2,648.2	2,034.3	14,121.8	36,917.5	13,043.9	34,616.8
<b>Public Service (academic)</b>														
Public Service (academic)	198.5	761.1	959.5	330.8	74.6					36.0	441.4	1,401.0	416.9	615.4
<b>Research (academic)</b>														
Research (academic)	794.6	2,023.9	2,818.5	492.4	219.3	19.6		25.9	28.2	105.7	891.1	3,709.6	816.8	1,611.4
<b>Research (admin units)</b>														
Research (admin units)	3,290.6	1,054.1	4,344.7	211.0	338.0					163.0	712.0	5,056.7	601.0	3,891.5
<b>Public Service (admin units)</b>														
Public Service (admin units)	165.9	269.5	435.5	141.8	33.9					16.3	332.8	768.3	316.9	482.8
<b>Athletics &amp; Support Services</b>														
Athletics & Support Services	949.1	11,818.4	12,767.5	65.9							65.9	12,833.4	65.9	1,015.0
Total Duluth Campus	40,299.8	18,031.3	58,331.1							2,355.4		60,686.5	15,261.4	42,232.9
<b>MORRIS CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,675.8	101.9	1,777.8	( 1,777.8)										
Administration & General	858.8	3.3	862.1	87.3	( 949.3)									
Academic Support	621.2	162.6	783.8	51.9	107.5	( 943.2)								
Student Services	1,150.1	29.1	1,179.2	192.0	161.7			( 1,532.9)						
Libraries	538.1	8.2	546.3	261.0	74.9				( 882.2)					
U Wide Allocations														
Subtotal	4,843.9	305.1	5,149.0											
==Direct Costs==														
<b>Instruction</b>														
Instruction	3,990.7	92.0	4,082.6	1,110.4	559.8	943.2		1,532.9	838.1	467.0	5,451.4	9,534.0	5,057.9	9,048.6
<b>Research (all)</b>														
Research (all)	24.7	228.7	253.3	20.4	34.7					9.5	64.6	317.9	62.0	86.6
<b>Public Service (all)</b>														
Public Service (all)	65.4	12.9	78.3	54.7	10.7					2.9	112.5	190.9	107.7	173.1
<b>Athletics &amp; Support Services</b>														
Athletics & Support Services	306.4	3,435.6	3,742.1									3,742.1		306.4
<b>U Wide Allocations</b>														
U Wide Allocations														
Total Morris Campus	9,231.1	4,074.3	13,305.4							479.4		13,784.8	5,227.6	9,614.8

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Summary of Fully Allocated Costs  
by Major Activity and Campus, FY 1987, In Thousands

	Expenditures			Distribution of Indirect Costs							Total Funds		State Funds	
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>CROOKSTON CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,365.4		1,365.4	( 1,365.4)										
Administration & General	606.5	4.6	611.0	50.2	( 661.2)									
Academic Support	259.9	2.0	261.9	26.4	42.3	( 330.6)								
Student Services	544.9		544.9	174.5	88.0			( 807.4)						
Libraries	389.8	5.4	395.2	78.1	63.8				( 537.1)					
Subtotal	3,166.5	11.9	3,178.4											
==Direct Costs==														
Instruction	2,621.2		2,621.2	1,022.7	423.2	330.6		807.4	510.3	244.7	3,338.9	5,960.1	3,280.3	5,901.5
Public Service (all)	54.4	217.2	271.6	13.5	43.9				26.9	10.2	94.4	365.9	92.5	146.9
Athletics & Support Services	195.7	1,602.5	1,798.3									1,798.3		195.7
U Wide Allocations														
Total Crookston Campus	6,037.8	1,831.6	7,869.5							254.8		8,124.3	3,372.8	6,244.2
<b>WASECA CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,221.7	30.4	1,252.1	( 1,252.1)										
Administration & General	709.2	23.1	732.4	157.4	( 889.8)									
Academic Support	605.1	8.4	613.5	34.4	134.2	( 782.1)								
Student Services	828.9	15.6	844.6	55.8	184.7			( 1,085.1)						
Libraries	234.8	.1	234.9	105.5	51.4				( 391.8)					
Subtotal	3,599.9	77.5	3,677.4											
==Direct Costs==														
Instruction	2,135.3	235.8	2,371.1	880.5	518.7	782.1		1,085.1	372.2	242.6	3,881.1	6,252.3	3,756.4	5,891.8
Public Service (all)	1.6	2.2	3.8	18.4	.8				19.6	.1	39.0	42.8	38.3	39.9
Athletics & Support Services	41.5	1,283.7	1,325.1									1,325.1		41.5
U Wide Allocations														
Total Waseca Campus	5,778.3	1,599.2	7,377.5							242.7	3,920.1	7,620.2	3,794.7	5,973.1
Student Aid	21,119.9	25,560.2	46,680.2									46,680.2		21,119.9
	501,575.6	556,887.0	1,058,462.6									1,058,462.6	146,670.0	501,575.6

- (1) Includes the expenses of the Institute of Agriculture, Forestry and Home Economics (IAFHE) and Health Sciences Administration. Expenses for these administrative units have been allocated to the specific teaching units under each unit.
- (2) Includes the recommended treatment of the educational offset from UMHC. The expenses have been allocated to the specific teaching units benefiting from UMHC.
- (3) Includes departmental administration and cost sharing applicable to sponsored research.

Recap:		
Regular Instruction	355,748.0	316,100.4
Research	209,921.4	79,921.9
Public Service	137,543.7	54,150.4
Other	355,249.6	51,402.9
Total	1,058,462.6	501,575.6

UNIVERSITY OF MINNESOTA  
Detail of Instructional Costs  
by College and Level  
FY 1987

Exhibit II

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---	State	Direct	Indirect
<b>Liberal Arts</b>										
Lower Division	14,218.5	752.3	14,970.8	9,361.5	24,332.3	7,345	2,038	1,275	3,313	2,951
Upper Division	17,606.5	436.4	18,042.9	9,210.6	27,253.5	5,655	3,191	1,629	4,819	4,395
Graduate	6,596.2	8.4	6,604.6	3,092.2	9,696.8	1,342	4,921	2,304	7,226	6,761
<b>Total</b>	<b>38,421.2</b>	<b>1,197.1</b>	<b>39,618.3</b>	<b>21,664.3</b>	<b>61,282.6</b>	<b>14,342</b>	<b>2,762</b>	<b>1,511</b>	<b>4,273</b>	<b>3,877</b>
<b>Technology</b>										
Lower Division	10,438.6	552.6	10,991.2	5,917.1	16,908.3	3,632	3,026	1,629	4,655	4,196
Upper Division	16,982.9	1,166.5	18,149.4	7,362.0	25,511.4	3,445	5,268	2,137	7,405	6,639
Graduate	5,507.4	199.0	5,706.4	3,505.7	9,212.1	1,431	3,988	2,450	6,438	5,834
<b>Total</b>	<b>32,928.9</b>	<b>1,918.1</b>	<b>34,847.0</b>	<b>16,784.9</b>	<b>51,631.8</b>	<b>8,508</b>	<b>4,096</b>	<b>1,973</b>	<b>6,069</b>	<b>5,461</b>
<b>Agriculture</b>										
Lower Division	1,701.3	196.6	1,897.9	896.3	2,794.3	334	5,682	2,684	8,366	7,343
Upper Division	3,374.8	133.2	3,508.0	1,230.9	4,738.8	381	9,207	3,231	12,438	11,493
Graduate	1,585.0	0.5	1,585.4	903.0	2,488.5	263	6,028	3,434	9,462	8,878
<b>Total</b>	<b>6,661.1</b>	<b>330.3</b>	<b>6,991.4</b>	<b>3,030.2</b>	<b>10,021.6</b>	<b>978</b>	<b>7,149</b>	<b>3,098</b>	<b>10,247</b>	<b>9,373</b>
<b>Natural Resources</b>										
Lower Division	174.7	6.5	181.2	48.1	229.3	21	8,627	2,291	10,918	10,129
Upper Division	768.0	0.3	768.3	191.6	959.9	70	10,975	2,737	13,713	13,100
Graduate	458.5	8.6	467.1	161.6	628.8	54	8,650	2,994	11,644	10,872
<b>Total</b>	<b>1,401.1</b>	<b>15.4</b>	<b>1,416.6</b>	<b>401.4</b>	<b>1,817.9</b>	<b>145</b>	<b>9,769</b>	<b>2,768</b>	<b>12,538</b>	<b>11,840</b>
<b>Home Economics</b>										
Lower Division	684.1	147.2	831.3	417.2	1,248.5	256	3,247	1,630	4,877	3,984
Upper Division	2,276.8	1.0	2,277.8	946.9	3,224.8	468	4,867	2,023	6,890	6,457
Graduate	1,187.8	2.8	1,190.6	587.4	1,778.0	234	5,088	2,510	7,598	7,081
<b>Total</b>	<b>4,148.7</b>	<b>151.0</b>	<b>4,299.7</b>	<b>1,951.5</b>	<b>6,251.2</b>	<b>958</b>	<b>4,488</b>	<b>2,037</b>	<b>6,525</b>	<b>5,948</b>
<b>Medicine</b>										
Lower Division	240.0	61.8	301.8	86.5	388.3	39	7,739	2,218	9,957	7,962
Upper Division	17,253.3	7,695.8	24,949.0	7,534.6	32,483.6	1,900	13,131	3,966	17,097	12,465
Graduate	4,763.0	1,454.1	6,217.1	4,711.4	10,928.5	1,863	3,337	2,529	5,866	4,686
<b>Total</b>	<b>22,256.3</b>	<b>9,211.6</b>	<b>31,467.9</b>	<b>12,332.4</b>	<b>43,800.4</b>	<b>3,802</b>	<b>8,277</b>	<b>3,244</b>	<b>11,520</b>	<b>8,607</b>

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student --- --- Total Funds ---			State Total
	State	Other	Total				Direct	Indirect	Total	
<b>Public Health</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,717.0	645.9	2,362.8	756.3	3,119.1	325	7,270	2,327	9,597	7,168
Graduate	1,933.1	510.3	2,443.4	980.4	3,423.8	341	7,165	2,875	10,040	8,041
<b>Total</b>	<b>3,650.1</b>	<b>1,156.1</b>	<b>4,806.2</b>	<b>1,736.7</b>	<b>6,542.9</b>	<b>666</b>	<b>7,217</b>	<b>2,608</b>	<b>9,824</b>	<b>7,615</b>
<b>Pharmacy</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	2,301.5	272.9	2,574.4	1,317.8	3,892.2	284	9,065	4,640	13,705	12,164
Graduate	454.5	9.1	463.6	173.9	637.5	36	12,877	4,830	17,707	16,696
<b>Total</b>	<b>2,756.0</b>	<b>282.0</b>	<b>3,038.0</b>	<b>1,491.7</b>	<b>4,529.7</b>	<b>320</b>	<b>9,494</b>	<b>4,661</b>	<b>14,155</b>	<b>12,674</b>
<b>Nursing</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,473.7	70.8	1,544.5	837.1	2,381.6	147	10,507	5,694	16,201	15,077
Graduate	1,386.0	66.6	1,452.7	470.2	1,922.9	82	17,715	5,735	23,450	21,732
<b>Total</b>	<b>2,859.7</b>	<b>137.4</b>	<b>2,997.2</b>	<b>1,307.3</b>	<b>4,304.5</b>	<b>229</b>	<b>13,088</b>	<b>5,709</b>	<b>18,797</b>	<b>17,460</b>
<b>Dentistry</b>										
Lower Division	96.5	0.3	96.8	61.4	158.3	17	5,696	3,613	9,309	8,816
Upper Division	8,180.0	986.3	9,166.3	2,862.8	12,029.1	515	17,799	5,559	23,358	20,591
Graduate	1,121.0	42.6	1,163.7	409.1	1,572.8	70	16,624	5,844	22,468	20,966
<b>Total</b>	<b>9,397.6</b>	<b>1,029.3</b>	<b>10,426.9</b>	<b>3,333.3</b>	<b>13,760.1</b>	<b>602</b>	<b>17,320</b>	<b>5,537</b>	<b>22,857</b>	<b>20,302</b>
<b>Humphrey Institute</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	71.9	154.9	226.8	51.8	278.6	15	15,122	3,453	18,574	7,669
Graduate	451.3	877.7	1,328.9	447.7	1,776.6	129	10,302	3,470	13,772	6,415
<b>Total</b>	<b>523.2</b>	<b>1,032.6</b>	<b>1,555.8</b>	<b>499.5</b>	<b>2,055.2</b>	<b>144</b>	<b>10,804</b>	<b>3,468</b>	<b>14,272</b>	<b>6,546</b>
<b>Mortuary Science</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	263.0	14.4	277.3	146.9	424.2	60	4,622	2,448	7,070	6,419
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>263.0</b>	<b>14.4</b>	<b>277.3</b>	<b>146.9</b>	<b>424.2</b>	<b>60</b>	<b>4,622</b>	<b>2,448</b>	<b>7,070</b>	<b>6,419</b>
<b>Biological Sciences</b>										
Lower Division	2,279.0	79.2	2,358.1	1,281.7	3,639.8	636	3,708	2,015	5,723	5,260
Upper Division	1,917.4	66.6	1,984.0	895.7	2,879.7	368	5,391	2,434	7,825	7,205
Graduate	902.4	31.4	933.8	528.5	1,462.3	187	4,994	2,826	7,820	7,160
<b>Total</b>	<b>5,098.8</b>	<b>177.1</b>	<b>5,275.9</b>	<b>2,705.8</b>	<b>7,981.8</b>	<b>1,191</b>	<b>4,430</b>	<b>2,272</b>	<b>6,702</b>	<b>6,159</b>

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---			State Total
							Direct	Indirect	Total	
<b>Veterinary Medicine</b>										
Lower Division	19.9	0.9	20.8	37.4	58.2	17	1,222	2,203	3,424	3,078
Upper Division	3,608.9	155.6	3,764.4	1,628.6	5,393.0	515	7,310	3,162	10,472	9,662
Graduate	1,349.0	58.2	1,407.1	326.2	1,733.4	55	25,584	5,932	31,516	29,406
<b>Total</b>	<b>4,977.7</b>	<b>214.6</b>	<b>5,192.3</b>	<b>1,992.3</b>	<b>7,184.6</b>	<b>587</b>	<b>8,846</b>	<b>3,394</b>	<b>12,240</b>	<b>11,321</b>
<b>Law</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	4,286.9	535.5	4,822.4	1,476.6	6,299.0	737	6,543	2,003	8,547	7,405
Graduate	12.8	1.6	14.4	5.0	19.4	2	7,199	2,504	9,703	8,414
<b>Total</b>	<b>4,299.7</b>	<b>537.1</b>	<b>4,836.8</b>	<b>1,481.6</b>	<b>6,318.4</b>	<b>739</b>	<b>6,545</b>	<b>2,005</b>	<b>8,550</b>	<b>7,408</b>
<b>Management</b>										
Lower Division	1,005.5	123.9	1,129.4	469.8	1,599.2	380	2,972	1,236	4,209	3,620
Upper Division	4,212.3	223.1	4,435.4	1,985.9	6,421.3	1,358	3,266	1,462	4,728	4,241
Graduate	5,326.7	175.5	5,502.2	2,411.4	7,913.6	1,162	4,735	2,075	6,810	6,239
<b>Total</b>	<b>10,544.5</b>	<b>522.5</b>	<b>11,067.0</b>	<b>4,867.1</b>	<b>15,934.1</b>	<b>2,900</b>	<b>3,816</b>	<b>1,678</b>	<b>5,495</b>	<b>4,960</b>
<b>Education</b>										
Lower Division	1,564.0	80.3	1,644.3	753.0	2,397.4	392	4,195	1,921	6,116	5,571
Upper Division	6,080.8	312.3	6,393.1	2,988.7	9,381.8	1,369	4,670	2,183	6,853	6,216
Graduate	4,850.4	249.1	5,099.5	2,476.8	7,576.3	899	5,672	2,755	8,427	7,652
<b>Total</b>	<b>12,495.2</b>	<b>641.7</b>	<b>13,137.0</b>	<b>6,218.5</b>	<b>19,355.5</b>	<b>2,660</b>	<b>4,939</b>	<b>2,338</b>	<b>7,277</b>	<b>6,606</b>
<b>General College</b>										
Lower Division	3,670.0	27.7	3,697.7	2,100.2	5,797.9	1,652	2,238	1,271	3,510	3,229
Upper Division	923.3	88.4	1,011.7	334.7	1,346.3	176	5,748	1,902	7,650	6,738
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>4,593.2</b>	<b>116.1</b>	<b>4,709.3</b>	<b>2,434.9</b>	<b>7,144.2</b>	<b>1,828</b>	<b>2,576</b>	<b>1,332</b>	<b>3,908</b>	<b>3,567</b>
<b>Business &amp; Economics-UMD</b>										
Lower Division	963.6	7.3	970.8	681.3	1,652.1	326	2,978	2,090	5,068	4,895
Upper Division	1,179.7	13.2	1,192.9	790.3	1,983.2	329	3,626	2,402	6,028	5,810
Graduate	90.5	1.0	91.5	57.7	149.2	19	4,814	3,037	7,851	7,572
<b>Total</b>	<b>2,233.8</b>	<b>21.4</b>	<b>2,255.2</b>	<b>1,529.2</b>	<b>3,784.4</b>	<b>674</b>	<b>3,346</b>	<b>2,269</b>	<b>5,615</b>	<b>5,417</b>
<b>Education &amp; Human Services-UMD</b>										
Lower Division	1,306.6	144.4	1,451.0	1,020.1	2,471.1	498	2,914	2,048	4,962	4,528
Upper Division	1,906.8	210.7	2,117.5	1,452.5	3,569.9	626	3,383	2,320	5,703	5,201
Graduate	435.3	48.1	483.4	216.1	699.5	59	8,194	3,663	11,857	10,713
<b>Total</b>	<b>3,648.7</b>	<b>403.1</b>	<b>4,051.9</b>	<b>2,688.7</b>	<b>6,740.6</b>	<b>1,183</b>	<b>3,425</b>	<b>2,273</b>	<b>5,698</b>	<b>5,193</b>

	Total Direct Costs by Source of Funds				Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---				
	State	Other	Total	Total Funds				State Total	Direct	Indirect	Total	Total
<b>Fine Arts-UMD</b>												
Lower Division	1,025.1	126.0	1,151.1	1,005.0	2,156.1	529	2,176	1,900	4,076	3,717		
Upper Division	443.8	29.4	473.2	268.9	742.1	105	4,507	2,561	7,067	6,584		
Graduate	24.3	0.9	25.2	19.4	44.7	7	3,603	2,776	6,380	6,067		
<b>Total</b>	<b>1,493.2</b>	<b>156.3</b>	<b>1,649.5</b>	<b>1,293.3</b>	<b>2,942.8</b>	<b>641</b>	<b>2,573</b>	<b>2,018</b>	<b>4,591</b>	<b>4,212</b>		
<b>Liberal Arts-UMD</b>												
Lower Division	2,521.1	74.2	2,595.3	2,435.3	5,030.6	1,293	2,007	1,883	3,891	3,715		
Upper Division	1,652.2	7.6	1,659.8	1,198.4	2,858.1	517	3,210	2,318	5,528	5,349		
Graduate	35.8	1.3	37.1	23.9	61.0	8	4,633	2,988	7,621	7,243		
<b>Total</b>	<b>4,209.0</b>	<b>83.1</b>	<b>4,292.1</b>	<b>3,657.5</b>	<b>7,949.7</b>	<b>1,818</b>	<b>2,361</b>	<b>2,012</b>	<b>4,373</b>	<b>4,195</b>		
<b>Medicine-UMD</b>												
Lower Division	88.8	5.8	94.6	33.8	128.4	10	9,459	3,385	12,844	11,903		
Upper Division	2,757.9	169.5	2,927.4	920.1	3,847.5	198	14,785	4,647	19,432	18,041		
Graduate	107.2	2.2	109.3	34.8	144.2	6	18,221	5,804	24,026	22,996		
<b>Total</b>	<b>2,953.8</b>	<b>177.5</b>	<b>3,131.3</b>	<b>988.8</b>	<b>4,120.1</b>	<b>214</b>	<b>14,632</b>	<b>4,621</b>	<b>19,253</b>	<b>17,893</b>		
<b>Science &amp; Engineering-UMD</b>												
Lower Division	3,634.2	230.1	3,864.3	2,259.1	6,123.3	1,004	3,849	2,250	6,099	5,693		
Upper Division	2,870.6	145.3	3,015.9	1,379.8	4,395.7	464	6,500	2,974	9,473	8,892		
Graduate	261.4	6.0	267.4	130.6	398.0	37	7,228	3,530	10,758	10,288		
<b>Total</b>	<b>6,766.2</b>	<b>381.4</b>	<b>7,147.6</b>	<b>3,769.5</b>	<b>10,917.1</b>	<b>1,505</b>	<b>4,749</b>	<b>2,505</b>	<b>7,254</b>	<b>6,792</b>		
<b>Supportive Services-UMD</b>												
Lower Division	226.9	0.0	226.9	156.2	383.1	74	3,066	2,110	5,176	5,022		
Upper Division	41.2	0.0	41.2	33.3	74.5	15	2,745	2,222	4,967	4,818		
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0		
<b>Total</b>	<b>268.0</b>	<b>0.0</b>	<b>268.0</b>	<b>189.5</b>	<b>457.6</b>	<b>89</b>	<b>3,012</b>	<b>2,129</b>	<b>5,141</b>	<b>4,988</b>		
<b>Morris</b>												
Lower Division	2,019.4	79.2	2,098.7	3,215.5	5,314.2	1,079	1,945	2,980	4,925	4,642		
Upper Division	1,971.2	12.8	1,984.0	2,235.9	4,219.8	591	3,357	3,783	7,140	6,835		
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0		
<b>Total</b>	<b>3,990.7</b>	<b>92.0</b>	<b>4,082.6</b>	<b>5,451.4</b>	<b>9,534.0</b>	<b>1,670</b>	<b>2,445</b>	<b>3,264</b>	<b>5,709</b>	<b>5,418</b>		
<b>Crookston</b>												
Lower Division	2,621.2	0.0	2,621.2	3,338.5	5,959.7	779	3,365	4,286	7,650	7,576		
Upper Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0		
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0		
<b>Total</b>	<b>2,621.2</b>	<b>0.0</b>	<b>2,621.2</b>	<b>3,338.5</b>	<b>5,959.7</b>	<b>779</b>	<b>3,365</b>	<b>4,286</b>	<b>7,650</b>	<b>7,576</b>		



	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---			State
							Direct	Indirect	Total	Total
<b>Waseca</b>										
Lower Division	2,135.3	235.8	2,371.1	3,881.1	6,252.3	817	2,902	4,750	7,653	7,211
Upper Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>2,135.3</b>	<b>235.8</b>	<b>2,371.1</b>	<b>3,881.1</b>	<b>6,252.3</b>	<b>817</b>	<b>2,902</b>	<b>4,750</b>	<b>7,653</b>	<b>7,211</b>
<b>Summer Session</b>										
Lower Division	900.2	0.0	900.2	582.1	1,482.3	528	1,705	1,103	2,807	2,572
Upper Division	2,678.4	0.0	2,678.4	1,365.0	4,043.4	960	2,790	1,422	4,212	3,897
Graduate	865.7	0.0	865.7	528.0	1,393.7	281	3,081	1,879	4,960	4,580
<b>Total</b>	<b>4,444.2</b>	<b>0.0</b>	<b>4,444.2</b>	<b>2,475.1</b>	<b>6,919.4</b>	<b>1,769</b>	<b>2,512</b>	<b>1,399</b>	<b>3,911</b>	<b>3,610</b>
<b>Continuing Education</b>										
Lower Division	3,773.5	0.0	3,773.5	2,621.1	6,394.6	2,403	1,570	1,091	2,661	2,429
Upper Division	6,536.0	0.0	6,536.0	3,143.4	9,679.5	2,153	3,036	1,460	4,496	4,174
Graduate	2,282.1	0.0	2,282.1	1,467.7	3,749.8	789	2,892	1,860	4,753	4,378
<b>Total</b>	<b>12,591.6</b>	<b>0.0</b>	<b>12,591.6</b>	<b>7,232.2</b>	<b>19,823.9</b>	<b>5,345</b>	<b>2,356</b>	<b>1,353</b>	<b>3,709</b>	<b>3,420</b>
<b>Twin Cities Campus</b>	<b>167,276.2</b>	<b>18,684.4</b>	<b>185,960.6</b>	<b>84,380.2</b>	<b>270,340.9</b>	<b>40,659</b>	<b>4,574</b>	<b>2,075</b>	<b>6,649</b>	<b>5,804</b>
<b>Duluth Campus</b>	<b>21,572.9</b>	<b>1,222.8</b>	<b>22,795.6</b>	<b>14,116.6</b>	<b>36,912.2</b>	<b>6,124</b>	<b>3,722</b>	<b>2,305</b>	<b>6,027</b>	<b>5,653</b>
<b>Morris Campus</b>	<b>3,990.7</b>	<b>92.0</b>	<b>4,082.6</b>	<b>5,451.4</b>	<b>9,534.0</b>	<b>1,670</b>	<b>2,445</b>	<b>3,264</b>	<b>5,709</b>	<b>5,418</b>
<b>Crookston Campus</b>	<b>2,621.2</b>	<b>0.0</b>	<b>2,621.2</b>	<b>3,338.5</b>	<b>5,959.7</b>	<b>779</b>	<b>3,365</b>	<b>4,286</b>	<b>7,650</b>	<b>7,576</b>
<b>Waseca Campus</b>	<b>2,135.3</b>	<b>235.8</b>	<b>2,371.1</b>	<b>3,881.1</b>	<b>6,252.3</b>	<b>817</b>	<b>2,902</b>	<b>4,750</b>	<b>7,653</b>	<b>7,211</b>
<b>Summer Session &amp; Extension</b>	<b>17,035.9</b>	<b>0.0</b>	<b>17,035.9</b>	<b>9,707.4</b>	<b>26,743.2</b>	<b>7,114</b>	<b>2,395</b>	<b>1,365</b>	<b>3,759</b>	<b>3,467</b>
<b>System Wide Totals</b>	<b>214,632.1</b>	<b>20,235.0</b>	<b>234,867.1</b>	<b>120,875.2</b>	<b>355,742.3</b>	<b>57,163</b>	<b>4,109</b>	<b>2,115</b>	<b>6,223</b>	<b>5,530</b>

AGRICULTURE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.9	.003	0	0.0	.000	0	0.9	.001	0
UC---ud	0	0.3	.001	0	0.3	.001	0	0.6	.001	0
AGR--ld	7,343	77.9	.283	2,082	71.9	.166	1,221	149.8	.212	1,556
AGR--ud	11,493	33.4	.122	1,397	160.3	.371	4,262	193.7	.274	3,148
AGR--gr	8,878	0.0	.000	0	0.7	.002	14	0.7	.001	9
CBS--ld	5,260	21.6	.079	413	17.3	.040	210	38.9	.055	289
CBS--ud	7,205	7.2	.026	189	16.6	.038	277	23.8	.034	243
EDUC-ld	5,571	3.5	.013	71	5.0	.012	64	8.5	.012	67
EDUC-ud	6,216	2.6	.009	59	1.9	.004	27	4.5	.006	40
FOR--ld	10,129	0.4	.001	15	0.7	.002	16	1.1	.002	16
FOR--ud	13,100	0.7	.003	33	1.5	.003	45	2.2	.003	41
GC---ld	3,229	1.9	.007	22	2.3	.005	17	4.2	.006	19
GC---ud	6,738	0.0	.000	0	0.4	.001	6	0.4	.001	4
HE---ld	3,984	1.2	.004	17	0.3	.001	3	1.5	.002	8
HE---ud	6,457	0.0	.000	0	0.3	.001	4	0.3	.000	3
CLA--ld	2,951	31.7	.115	340	26.7	.062	182	58.4	.083	244
CLA--ud	4,395	11.2	.041	179	17.9	.041	182	29.1	.041	181
CLA--gr	6,761	0.0	.000	0	0.2	.000	3	0.2	.000	2
MGMT-ld	3,620	2.1	.008	28	2.7	.006	23	4.8	.007	25
MGMT-ud	4,241	0.4	.001	6	13.3	.031	130	13.7	.019	82
MEDB-ld	7,963	0.3	.001	9	0.5	.001	9	0.8	.001	9
MEDB-ud	12,494	0.7	.003	32	2.5	.006	72	3.2	.005	57
PHRM-ud	12,164	0.0	.000	0	0.2	.000	6	0.2	.000	3
HHH--ud	7,669	0.1	.000	3	0.0	.000	0	0.1	.000	1
SPH--ud	7,168	0.9	.003	23	1.5	.003	25	2.4	.003	24
IT---ld	4,196	60.2	.219	919	45.9	.106	445	106.1	.150	630
IT---ud	6,639	12.8	.047	309	36.5	.084	561	49.3	.070	463
VETM-ld	3,078	0.4	.001	4	0.1	.000	1	0.5	.001	2
VETM-ud	9,662	2.4	.009	84	4.6	.011	103	7.0	.010	96
VETM-gr	29,406	0.0	.000	0	0.2	.000	14	0.2	.000	8
TOTAL	0	274.8	1.000	6,236	432.3	1.000	7,924	707.1	1.000	7,268

BIOLOGICAL SCIENCES  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ld	7,343	0.0	.000	0	0.8	.003	22	0.8	.003	22
AGR--ud	11,493	0.0	.000	0	4.1	.015	175	4.1	.015	175
CBS--ld	5,260	0.0	.000	0	3.6	.013	70	3.6	.013	70
CBS--ud	7,205	0.0	.000	0	137.3	.510	3,675	137.3	.510	3,675
CBS--gr	7,160	0.0	.000	0	0.1	.000	3	0.1	.000	3
EDUC-ld	5,571	0.0	.000	0	1.5	.006	31	1.5	.006	31
EDUC-ud	6,216	0.0	.000	0	0.8	.003	18	0.8	.003	18
FOR--ld	10,129	0.0	.000	0	0.1	.000	4	0.1	.000	4
FOR--ud	13,100	0.0	.000	0	0.5	.002	24	0.5	.002	24
FOR--gr	10,872	0.0	.000	0	0.1	.000	4	0.1	.000	4
GC---ld	3,229	0.0	.000	0	0.3	.001	4	0.3	.001	4
GC---ud	6,738	0.0	.000	0	0.2	.001	5	0.2	.001	5
HE---ld	3,984	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA--ld	2,951	0.0	.000	0	27.5	.102	301	27.5	.102	301
CLA--ud	4,395	0.0	.000	0	23.0	.085	376	23.0	.085	376
MGMT-ld	3,620	0.0	.000	0	0.5	.002	7	0.5	.002	7
MGMT-ud	4,241	0.0	.000	0	0.1	.000	2	0.1	.000	2
MEDB-ld	7,963	0.0	.000	0	0.1	.000	3	0.1	.000	3
MEDB-ud	12,494	0.0	.000	0	19.1	.071	886	19.1	.071	886
MEDB-gr	18,359	0.0	.000	0	0.3	.001	20	0.3	.001	20
PHRM-ud	12,164	0.0	.000	0	0.3	.001	14	0.3	.001	14
SPH--ud	7,168	0.0	.000	0	1.4	.005	37	1.4	.005	37
IT---ld	4,196	0.0	.000	0	22.1	.082	344	22.1	.082	344
IT---ud	6,639	0.0	.000	0	24.7	.092	609	24.7	.092	609
IT---gr	5,834	0.0	.000	0	0.1	.000	2	0.1	.000	2
VETM-ud	9,662	0.0	.000	0	0.5	.002	18	0.5	.002	18
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>269.2</b>	<b>1.000</b>	<b>6,656</b>	<b>269.2</b>	<b>1.000</b>	<b>6,656</b>

DENTAL HYGIENE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
DENT-ld	8,816	0.0	.000	0	17.2	.364	3,212	17.2	.364	3,212
DENT-ud	20,591	0.0	.000	0	24.8	.525	10,819	24.8	.525	10,819
GC---ld	3,229	0.0	.000	0	0.1	.002	7	0.1	.002	7
CLA--ld	2,951	0.0	.000	0	0.7	.015	44	0.7	.015	44
MEDB-ld	7,963	0.0	.000	0	3.8	.081	641	3.8	.081	641
HHH--ud	7,669	0.0	.000	0	0.1	.002	16	0.1	.002	16
SPH--ud	7,168	0.0	.000	0	0.5	.011	76	0.5	.011	76
TOTAL	0	0.0	0.000	0	47.2	1.000	14,815	47.2	1.000	14,815

DENTISTRY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	-----			E N R O L L M E N T S			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ud	7,205	0.0	.000	0	0.1	.000	1	0.1	.000	1
DENT--ud	20,591	0.0	.000	0	489.8	.834	17,164	489.8	.834	17,164
EDUC--ld	5,571	0.0	.000	0	0.1	.000	1	0.1	.000	1
MEDB--ud	12,494	0.0	.000	0	97.4	.166	2,071	97.4	.166	2,071
HHH--ud	7,669	0.0	.000	0	0.1	.000	1	0.1	.000	1
SPH--ud	7,168	0.0	.000	0	0.1	.000	1	0.1	.000	1
TOTAL	0	0.0	0.000	0	587.6	1.000	19,239	587.6	1.000	19,239

EDUCATION  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
UC---ud	0	0.2	.000	0	0.4	.000	0	0.6	.000	0
AGR--ld	7,343	1.1	.002	15	6.9	.008	60	8.0	.006	43
AGR--ud	11,493	4.6	.009	98	12.3	.015	168	16.9	.012	141
CBS--ld	5,260	3.0	.006	29	7.9	.009	49	10.9	.008	42
CBS--ud	7,205	3.9	.007	52	6.5	.008	56	10.4	.008	54
EDUC-ld	5,571	62.1	.115	643	31.5	.037	209	93.6	.068	378
EDUC-ud	6,216	382.7	.711	4,419	509.8	.607	3,773	892.5	.648	4,025
EDUC-gr	7,652	0.0	.000	0	5.3	.006	48	5.3	.004	29
FOR--ld	10,129	0.1	.000	2	0.1	.000	1	0.2	.000	1
FOR--ud	13,100	0.0	.000	0	1.2	.001	19	1.2	.001	11
GC---ld	3,229	1.7	.003	10	8.3	.010	32	10.0	.007	23
GC---ud	6,738	0.0	.000	0	2.1	.002	17	2.1	.002	10
HE---ld	3,984	1.3	.002	10	2.1	.002	10	3.4	.002	10
HE---ud	6,457	2.9	.005	35	3.0	.004	23	5.9	.004	28
HE---gr	7,081	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA--ld	2,951	17.1	.032	94	44.5	.053	156	61.6	.045	132
CLA--ud	4,395	30.5	.057	249	94.6	.113	495	125.1	.091	399
MGMT-ld	3,620	0.5	.001	3	1.4	.002	6	1.9	.001	5
MGMT-ud	4,241	1.7	.003	13	12.9	.015	65	14.6	.011	45
MGMT-gr	6,239	0.0	.000	0	1.5	.002	11	1.5	.001	7
MORT-ud	6,419	0.0	.000	0	0.2	.000	2	0.2	.000	1
MEDB-ld	7,963	1.3	.002	19	1.5	.002	14	2.8	.002	16
MEDB-ud	12,494	1.8	.003	42	1.0	.001	15	2.8	.002	25
PHRM-ud	12,164	0.1	.000	2	0.3	.000	4	0.4	.000	4
HHH--ud	7,669	0.0	.000	0	0.7	.001	6	0.7	.001	4
SPH--ud	7,168	6.3	.012	84	21.2	.025	181	27.5	.020	143
IT---ld	4,196	8.1	.015	63	31.3	.037	156	39.4	.029	120
IT---ud	6,639	7.1	.013	88	30.4	.036	240	37.5	.027	181
VETM-ud	9,662	0.2	.000	4	0.8	.001	9	1.0	.001	7
DED--ud	5,201	0.0	.000	0	0.1	.000	1	0.1	.000	0
TOTAL	0	538.3	1.000	5,974	840.0	1.000	5,829	1,378.3	1.000	5,885

GENERAL COLLEGE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	-----			E N R O L L M E N T S			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	2.0	.001	0	0.1	.000	0	2.1	.001	0
UC---ud	0	0.7	.000	0	0.3	.001	0	1.0	.000	0
AGR--ld	7,343	5.2	.003	20	0.0	.000	0	5.2	.002	18
AGR--ud	11,493	1.6	.001	10	0.0	.000	0	1.6	.001	9
CBS--ld	5,260	23.6	.012	65	2.8	.012	61	26.4	.012	65
CBS--ud	7,205	0.8	.000	3	0.7	.003	21	1.5	.001	5
EDUC-ld	5,571	21.8	.011	64	4.7	.019	108	26.5	.012	69
EDUC-ud	6,216	4.1	.002	13	2.9	.012	74	7.0	.003	20
FOR--ld	10,129	0.1	.000	1	0.0	.000	0	0.1	.000	0
FOR--ud	13,100	0.0	.000	0	0.6	.002	32	0.6	.000	4
GC---ld	3,229	1,364.1	.715	2,307	75.5	.310	1,002	1,439.6	.669	2,159
GC---ud	6,738	37.8	.020	133	77.0	.317	2,133	114.8	.053	359
HE---ld	3,984	5.8	.003	12	0.5	.002	8	6.3	.003	12
HE---ud	6,457	1.1	.001	4	0.8	.003	21	1.9	.001	6
CLA--ld	2,951	241.5	.126	373	31.3	.129	380	272.8	.127	374
CLA--ud	4,395	35.0	.018	81	30.9	.127	558	65.9	.031	135
MGMT-ld	3,620	10.8	.006	20	1.9	.008	28	12.7	.006	21
MGMT-ud	4,241	0.1	.000	0	0.6	.002	10	0.7	.000	1
MORT-ud	6,419	0.3	.000	1	0.0	.000	0	0.3	.000	1
MEDB-ld	7,963	1.2	.001	5	0.1	.000	3	1.3	.001	5
MEDB-ud	12,494	1.8	.001	12	0.6	.002	31	2.4	.001	14
PHRM-ld	12,164	0.2	.000	1	0.0	.000	0	0.2	.000	1
HHH--ud	7,669	0.0	.000	0	0.2	.001	6	0.2	.000	1
SPH--ud	7,168	3.2	.002	12	1.7	.007	50	4.9	.002	16
IT---ld	4,196	136.7	.072	300	9.2	.038	159	145.9	.068	284
IT---ud	6,639	9.6	.005	33	0.8	.003	22	10.4	.005	32
TOTAL	0	1,909.1	1.000	3,471	243.2	1.000	4,709	2,152.3	1.000	3,611
		=====	=====	=====	=====	=====	=====	=====	=====	=====

HOME ECONOMICS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	-----			E N R O L L M E N T S			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ld	7,343	67.6	.175	1,288	33.9	.055	407	101.5	.102	748
AGR--ud	11,493	11.1	.029	331	61.9	.101	1,164	73.0	.073	842
CBS--ld	5,260	7.2	.019	98	1.9	.003	16	9.1	.009	48
CBS--ud	7,205	1.1	.003	21	4.0	.007	47	5.1	.005	37
EDUC-ld	5,571	5.1	.013	74	3.9	.006	36	9.0	.009	50
EDUC-ud	6,216	5.1	.013	82	12.4	.020	126	17.5	.018	109
EDUC-gr	7,652	0.0	.000	0	0.1	.000	1	0.1	.000	1
FOR--ld	10,129	0.0	.000	0	0.1	.000	2	0.1	.000	1
FOR--ud	13,100	0.4	.001	14	3.0	.005	64	3.4	.003	45
GC--ld	3,229	24.1	.063	202	15.5	.025	82	39.6	.040	128
GC--ud	6,738	1.2	.003	21	2.4	.004	26	3.6	.004	24
HE---ld	3,984	63.8	.165	659	45.0	.074	293	108.8	.109	435
HE---ud	6,457	49.4	.128	827	275.7	.451	2,913	325.1	.326	2,106
HE---gr	7,081	0.0	.000	0	1.0	.002	12	1.0	.001	7
CLA--ld	2,951	76.4	.198	585	37.8	.062	182	114.2	.115	338
CLA--ud	4,395	19.1	.050	218	45.4	.074	326	64.5	.065	284
MGMT-ld	3,620	3.0	.008	28	1.7	.003	10	4.7	.005	17
MGMT-ud	4,241	1.7	.004	19	21.3	.035	148	23.0	.023	98
MEDB-ld	7,963	0.2	.001	4	0.6	.001	8	0.8	.001	6
MEDB-ud	12,494	2.6	.007	84	2.8	.005	57	5.4	.005	68
NURS-ld	0	0.0	.000	0	3.2	.005	0	3.2	.003	0
NURS-ud	15,077	0.0	.000	0	1.3	.002	32	1.3	.001	20
PHRM-ud	12,164	0.0	.000	0	0.2	.000	4	0.2	.000	2
HHH--ud	7,669	0.0	.000	0	0.4	.001	5	0.4	.000	3
SPH--ud	7,168	0.8	.002	15	1.4	.002	16	2.2	.002	16
IT---ld	4,196	40.6	.105	442	25.6	.042	176	66.2	.066	279
IT---ud	6,639	5.0	.013	86	7.5	.012	81	12.5	.013	83
VETM-ud	9,662	0.0	.000	0	1.2	.002	19	1.2	.001	12
TOTAL	0	385.5	1.000	5,097	611.2	1.000	6,255	996.7	1.000	5,807



LAW  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	-----			E N R O L L M E N T S			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	11,493	0.0	.000	0	0.2	.000	3	0.2	.000	3
EDUC--ud	6,216	0.0	.000	0	2.2	.003	18	2.2	.003	18
HE---gr	7,081	0.0	.000	0	0.1	.000	1	0.1	.000	1
LAW--ud	7,405	0.0	.000	0	736.7	.980	7,255	736.7	.980	7,255
CLA--ld	2,951	0.0	.000	0	2.2	.003	9	2.2	.003	9
CLA--ud	4,395	0.0	.000	0	9.1	.012	53	9.1	.012	53
CLA--gr	6,761	0.0	.000	0	0.4	.001	4	0.4	.001	4
MGMT--gr	6,239	0.0	.000	0	0.3	.000	2	0.3	.000	2
HHH--ud	7,669	0.0	.000	0	0.4	.001	4	0.4	.001	4
HHH--gr	6,415	0.0	.000	0	0.1	.000	1	0.1	.000	1
IT---ld	4,196	0.0	.000	0	0.1	.000	1	0.1	.000	1
IT---ud	6,639	0.0	.000	0	0.1	.000	1	0.1	.000	1
TOTAL	0	0.0	0.000	0	751.9	1.000	7,352	751.9	1.000	7,352

LIBERAL ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	18.3	.002	0	1.7	.000	0	20.0	.002	0
UC---ud	0	2.7	.000	0	3.4	.001	0	6.1	.000	0
AGR--ld	7,343	19.2	.002	17	10.6	.002	17	29.8	.002	17
AGR--ud	11,493	4.7	.001	6	14.6	.003	36	19.3	.001	17
CBS--ld	5,260	379.7	.045	239	58.5	.013	67	438.2	.034	178
CBS--ud	7,205	45.8	.005	39	81.2	.018	127	127.0	.010	71
EDUC--ld	5,571	148.2	.018	99	49.1	.011	59	197.3	.015	85
EDUC--ud	6,216	91.0	.011	68	135.0	.029	182	226.0	.017	108
EDUC--gr	7,652	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--ld	10,129	1.8	.000	2	1.7	.000	4	3.5	.000	3
FOR--ud	13,100	0.9	.000	1	1.7	.000	5	2.6	.000	3
GC---ld	3,229	57.7	.007	22	13.7	.003	10	71.4	.006	18
GC---ud	6,738	6.1	.001	5	10.3	.002	15	16.4	.001	9
GC---gr	0	0.0	.000	0	0.7	.000	0	0.7	.000	0
HE---ld	3,984	21.8	.003	10	7.2	.002	6	29.0	.002	9
HE---ud	6,457	6.3	.001	5	14.9	.003	21	21.2	.002	11
CLA--ld	2,951	4,226.6	.505	1,491	841.7	.182	538	5,068.3	.391	1,153
CLA--ud	4,395	1,313.8	.157	690	2,647.5	.574	2,522	3,961.3	.305	1,342
CLA--gr	6,761	0.0	.000	0	6.8	.001	10	6.8	.001	4
MGMT--ld	3,620	174.6	.021	76	44.7	.010	35	219.3	.017	61
MGMT--ud	4,241	11.2	.001	6	50.2	.011	46	61.4	.005	20
MGMT--gr	6,239	0.0	.000	0	0.1	.000	0	0.1	.000	0
MORT--ud	6,419	0.1	.000	0	0.8	.000	1	0.9	.000	0
MEDB--ld	7,963	16.2	.002	15	4.1	.001	7	20.3	.002	12
MEDB--ud	12,494	40.8	.005	61	43.3	.009	117	84.1	.006	81
MEDB--gr	18,359	0.0	.000	0	0.3	.000	1	0.3	.000	0
PHRM--ld	0	0.0	.000	0	0.8	.000	0	0.8	.000	0
PHRM--ud	12,164	7.2	.001	10	1.7	.000	4	8.9	.001	8
HHH--ud	7,669	1.4	.000	1	1.3	.000	2	2.7	.000	2
SPH--ud	7,168	37.5	.004	32	23.4	.005	36	60.9	.005	34
SPH--gr	8,041	0.0	.000	0	0.1	.000	0	0.1	.000	0
IT---ld	4,196	1,494.1	.179	750	250.6	.054	228	1,744.7	.134	564
IT---ud	6,639	231.1	.028	183	289.2	.063	416	520.3	.040	266
IT---gr	5,834	0.0	.000	0	1.4	.000	2	1.4	.000	1
VETM--ld	3,078	0.4	.000	0	0.1	.000	0	0.5	.000	0
VETM--ud	9,662	3.6	.000	4	0.9	.000	2	4.5	.000	3
MOR--gr	0	0.0	.000	0	0.2	.000	0	0.2	.000	0
TOTAL	0	8,362.8	1.000	3,835	4,613.7	1.000	4,518	12,976.5	1.000	4,078
		=====	=====	=====	=====	=====	=====	=====	=====	=====

MANAGEMENT  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
UC---ud	0	0.0	.000	0	0.8	.001	0	0.8	.001	0
AGR--ld	7,343	0.0	.000	0	0.4	.000	2	0.4	.000	2
AGR--ud	11,493	0.0	.000	0	3.4	.003	32	3.4	.003	32
CBS--ld	5,260	0.0	.000	0	3.4	.003	15	3.4	.003	15
CBS--ud	7,205	0.0	.000	0	0.6	.000	4	0.6	.000	4
EDUC-ld	5,571	0.0	.000	0	3.0	.002	14	3.0	.002	14
EDUC-ud	6,216	0.0	.000	0	1.2	.001	6	1.2	.001	6
FOR--ld	10,129	0.0	.000	0	0.1	.000	1	0.1	.000	1
FOR--ud	13,100	0.0	.000	0	0.1	.000	1	0.1	.000	1
GC---ld	3,229	0.0	.000	0	0.7	.001	2	0.7	.001	2
GC---ud	6,738	0.0	.000	0	0.1	.000	1	0.1	.000	1
HE---ld	3,984	0.0	.000	0	0.2	.000	1	0.2	.000	1
HE---ud	6,457	0.0	.000	0	0.2	.000	1	0.2	.000	1
CLA--ld	2,951	0.0	.000	0	53.7	.044	130	53.7	.044	130
CLA--ud	4,395	0.0	.000	0	292.8	.240	1,054	292.8	.240	1,054
MGMT-ld	3,620	0.0	.000	0	18.0	.015	53	18.0	.015	53
MGMT-ud	4,241	0.0	.000	0	829.7	.680	2,883	829.7	.680	2,883
MGMT-gr	6,239	0.0	.000	0	4.1	.003	21	4.1	.003	21
HHH--ud	7,669	0.0	.000	0	0.1	.000	1	0.1	.000	1
SPH--ud	7,168	0.0	.000	0	0.2	.000	1	0.2	.000	1
IT---ld	4,196	0.0	.000	0	5.5	.005	19	5.5	.005	19
IT---ud	6,639	0.0	.000	0	2.3	.002	13	2.3	.002	13
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>1,220.7</b>	<b>1.000</b>	<b>4,253</b>	<b>1,220.7</b>	<b>1.000</b>	<b>4,253</b>

MEDICAL TECHNOLOGY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.002	0	0.1	.002	0
AGR--ud	11,493	0.0	.000	0	0.1	.002	28	0.1	.002	28
CBS--ud	7,205	0.0	.000	0	0.9	.022	160	0.9	.022	160
EDUC-ld	5,571	0.0	.000	0	0.1	.002	14	0.1	.002	14
CLA--ld	2,951	0.0	.000	0	0.6	.015	44	0.6	.015	44
CLA--ud	4,395	0.0	.000	0	0.1	.002	11	0.1	.002	11
MEDA-ud	11,816	0.0	.000	0	38.6	.951	11,234	38.6	.951	11,234
PHRM-ud	12,164	0.0	.000	0	0.1	.002	30	0.1	.002	30
TOTAL	0	0.0	0.000	0	40.6	1.000	11,520	40.6	1.000	11,520

MEDICINE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ud	7,205	0.0	.000	0	0.3	.000	2	0.3	.000	2
CBS--gr	7,160	0.0	.000	0	0.3	.000	2	0.3	.000	2
DENT-ud	20,591	0.0	.000	0	0.1	.000	1	0.1	.000	1
EDUC-ld	5,571	0.0	.000	0	0.1	.000	0	0.1	.000	0
EDUC-ud	6,216	0.0	.000	0	0.1	.000	0	0.1	.000	0
CLA--ld	2,951	0.0	.000	0	1.2	.001	3	1.2	.001	3
CLA--ud	4,395	0.0	.000	0	0.6	.000	2	0.6	.000	2
CLA--gr	6,761	0.0	.000	0	0.1	.000	0	0.1	.000	0
MEDB-ud	12,494	0.0	.000	0	430.3	.313	3,910	430.3	.313	3,910
MEDC-ud	12,522	0.0	.000	0	940.8	.684	8,569	940.8	.684	8,569
SPH--ud	7,168	0.0	.000	0	0.9	.001	5	0.9	.001	5
SPH--gr	8,041	0.0	.000	0	0.1	.000	1	0.1	.000	1
TOTAL	0	0.0	0.000	0	1,374.9	1.000	12,495	1,374.9	1.000	12,495

MORTUARY SCIENCE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ld	5,260	0.0	.000	0	0.1	.001	7	0.1	.001	7
EDUC-ld	5,571	0.0	.000	0	0.2	.003	15	0.2	.003	15
EDUC-ud	6,216	0.0	.000	0	0.4	.005	33	0.4	.005	33
GC---ld	3,229	0.0	.000	0	3.6	.048	154	3.6	.048	154
GC---ud	6,738	0.0	.000	0	1.5	.020	134	1.5	.020	134
HE---ld	3,984	0.0	.000	0	0.2	.003	11	0.2	.003	11
HE---ud	6,457	0.0	.000	0	0.2	.003	17	0.2	.003	17
CLA--ld	2,951	0.0	.000	0	0.6	.008	23	0.6	.008	23
CLA--ud	4,395	0.0	.000	0	3.1	.041	181	3.1	.041	181
MGMT-ld	3,620	0.0	.000	0	0.1	.001	5	0.1	.001	5
MORT-ud	6,419	0.0	.000	0	58.4	.775	4,971	58.4	.775	4,971
MEDB-ld	7,963	0.0	.000	0	0.7	.009	74	0.7	.009	74
MEDB-ud	12,494	0.0	.000	0	5.5	.073	911	5.5	.073	911
SPH--ud	7,168	0.0	.000	0	0.7	.009	67	0.7	.009	67
IT---ld	4,196	0.0	.000	0	0.1	.001	6	0.1	.001	6
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>75.4</b>	<b>1.000</b>	<b>6,608</b>	<b>75.4</b>	<b>1.000</b>	<b>6,609</b>

NATURAL RESOURCES  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.4	.003	0	0.4	.002	0
UC---ud	0	0.0	.000	0	0.2	.001	0	0.2	.001	0
AGR--ld	7,343	18.3	.181	1,332	7.2	.050	365	25.5	.104	762
AGR--ud	11,493	2.9	.029	330	15.9	.110	1,263	18.8	.077	880
CBS--ld	5,260	16.8	.166	876	3.2	.022	116	20.0	.081	428
CBS--ud	7,205	1.5	.015	107	9.3	.064	463	10.8	.044	317
EDUC-ld	5,571	0.5	.005	28	0.6	.004	23	1.1	.004	25
EDUC-ud	6,216	0.0	.000	0	0.5	.003	21	0.5	.002	13
FOR--ld	10,129	7.0	.069	703	8.0	.055	560	15.0	.061	619
FOR--ud	13,100	6.5	.064	844	51.8	.358	4,689	58.3	.237	3,110
FOR--gr	10,872	0.0	.000	0	0.2	.001	15	0.2	.001	9
GC---ld	3,229	1.1	.011	35	1.0	.007	22	2.1	.009	28
GC---ud	6,738	0.0	.000	0	0.1	.001	5	0.1	.000	3
HE---ld	3,984	0.2	.002	8	0.0	.000	0	0.2	.001	3
CLA--ld	2,951	8.0	.079	234	8.6	.059	175	16.6	.068	199
CLA--ud	4,395	4.8	.048	209	12.4	.086	377	17.2	.070	308
MGMT-ld	3,620	0.5	.005	18	0.5	.003	13	1.0	.004	15
MGMT-ud	4,241	0.3	.003	13	2.4	.017	70	2.7	.011	47
MEDB-ud	12,494	0.0	.000	0	0.4	.003	35	0.4	.002	20
PHRM-ud	12,164	0.0	.000	0	0.1	.001	8	0.1	.000	5
HHH--ud	7,669	0.0	.000	0	0.1	.001	5	0.1	.000	3
SPH--ud	7,168	0.1	.001	7	0.2	.001	10	0.3	.001	9
IT---ld	4,196	29.2	.289	1,214	9.2	.064	267	38.4	.156	656
IT---ud	6,639	1.6	.016	105	10.1	.070	463	11.7	.048	316
VETM-ld	3,078	1.6	.016	49	1.5	.010	32	3.1	.013	39
VETM-ud	9,662	0.0	.000	0	0.8	.006	53	0.8	.003	31
TOTAL	0	100.9	1.000	6,111	144.7	1.000	9,052	245.6	1.000	7,844

NURSING

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1987

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.4	.002	0	0.4	.002	0
UC---ud	0	0.0	.000	0	0.2	.001	0	0.2	.001	0
AGR--ld	7,343	0.0	.000	0	0.1	.000	3	0.1	.000	3
AGR--ud	11,493	0.0	.000	0	8.9	.038	436	8.9	.038	436
CBS--ud	7,205	0.0	.000	0	0.2	.001	6	0.2	.001	6
EDUC-lld	5,571	0.0	.000	0	0.8	.003	19	0.8	.003	19
EDUC-lud	6,216	0.0	.000	0	6.0	.026	159	6.0	.026	159
GC---ud	6,738	0.0	.000	0	0.1	.000	3	0.1	.000	3
HE---ud	6,457	0.0	.000	0	0.2	.001	6	0.2	.001	6
CLA--ld	2,951	0.0	.000	0	4.6	.020	58	4.6	.020	58
CLA--ud	4,395	0.0	.000	0	20.6	.088	386	20.6	.088	386
MGMT-lld	3,620	0.0	.000	0	0.2	.001	3	0.2	.001	3
MEDB-lld	7,963	0.0	.000	0	6.8	.029	231	6.8	.029	231
MEDB-lud	12,494	0.0	.000	0	39.6	.169	2,110	39.6	.169	2,110
NURS-lud	15,077	0.0	.000	0	141.0	.601	9,066	141.0	.601	9,066
NURS-gr	21,732	0.0	.000	0	0.5	.002	46	0.5	.002	46
SPH--ud	7,168	0.0	.000	0	4.1	.017	125	4.1	.017	125
IT---ld	4,196	0.0	.000	0	0.1	.000	2	0.1	.000	2
IT---ud	6,639	0.0	.000	0	0.1	.000	3	0.1	.000	3
TOTAL	0	0.0	0.000	0	234.5	1.000	12,662	234.5	1.000	12,662



PHARMACY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ld	5,260	0.0	.000	0	0.2	.001	3	0.2	.001	3
CBS--ud	7,205	0.0	.000	0	0.4	.001	9	0.4	.001	9
EDUC-ld	5,571	0.0	.000	0	0.5	.002	9	0.5	.002	9
EDUC-ud	6,216	0.0	.000	0	0.2	.001	4	0.2	.001	4
CLA--ld	2,951	0.0	.000	0	1.9	.006	18	1.9	.006	18
CLA--ud	4,395	0.0	.000	0	0.5	.002	7	0.5	.002	7
MEDB-ud	12,494	0.0	.000	0	38.5	.120	1,503	38.5	.120	1,503
PHRM-ud	12,164	0.0	.000	0	270.7	.846	10,287	270.7	.846	10,287
SPH--ud	7,168	0.0	.000	0	1.1	.003	25	1.1	.003	25
IT---ld	4,196	0.0	.000	0	1.0	.003	13	1.0	.003	13
IT---ud	6,639	0.0	.000	0	0.4	.001	8	0.4	.001	8
VETM-ud	9,662	0.0	.000	0	4.7	.015	142	4.7	.015	142
TOTAL	0	0.0	0.000	0	320.1	1.000	12,027	320.1	1.000	12,027

PUBLIC HEALTH  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	11,493	0.0	.000	0	0.4	.002	18	0.4	.002	18
CBS--ud	7,205	0.0	.000	0	0.4	.002	11	0.4	.002	11
EDUC--ud	6,216	0.0	.000	0	2.2	.009	53	2.2	.009	53
EDUC--gr	7,652	0.0	.000	0	0.4	.002	12	0.4	.002	12
HE---ud	6,457	0.0	.000	0	0.3	.001	8	0.3	.001	8
HE---gr	7,081	0.0	.000	0	0.8	.003	22	0.8	.003	22
CLA--ld	2,951	0.0	.000	0	0.4	.002	5	0.4	.002	5
CLA--ud	4,395	0.0	.000	0	0.6	.002	10	0.6	.002	10
MGMT--ld	3,620	0.0	.000	0	0.5	.002	7	0.5	.002	7
MGMT--ud	4,241	0.0	.000	0	0.6	.002	10	0.6	.002	10
MGMT--gr	6,239	0.0	.000	0	10.1	.039	246	10.1	.039	246
MEDB--ud	12,494	0.0	.000	0	3.7	.014	181	3.7	.014	181
PHRM--ud	12,164	0.0	.000	0	0.8	.003	38	0.8	.003	38
HHH--ud	7,669	0.0	.000	0	3.3	.013	99	3.3	.013	99
HHH--gr	6,415	0.0	.000	0	0.3	.001	8	0.3	.001	8
SPH--ud	7,168	0.0	.000	0	222.9	.872	6,248	222.9	.872	6,248
SPH--gr	8,041	0.0	.000	0	6.8	.027	214	6.8	.027	214
IT---ud	6,639	0.0	.000	0	0.4	.002	10	0.4	.002	10
VETM--ud	9,662	0.0	.000	0	0.8	.003	30	0.8	.003	30
TOTAL	0	0.0	0.000	0	255.7	1.000	7,231	255.7	1.000	7,231

TECHNOLOGY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	16.2	.007	0	1.8	.001	0	18.0	.004	0
UC---ud	0	0.9	.000	0	3.8	.002	0	4.7	.001	0
AGR--ld	7,343	3.7	.002	12	2.3	.001	7	6.0	.001	10
AGR--ud	11,493	0.1	.000	1	4.3	.002	22	4.4	.001	11
CBS--ld	5,260	25.2	.011	58	9.3	.004	22	34.5	.008	40
CBS--ud	7,205	2.4	.001	8	15.2	.007	48	17.6	.004	28
EDUC-ld	5,571	14.1	.006	34	12.3	.005	30	26.4	.006	32
EDUC-ud	6,216	4.2	.002	11	1.7	.001	5	5.9	.001	8
FOR--ld	10,129	0.1	.000	0	0.1	.000	0	0.2	.000	0
FOR--ud	13,100	0.0	.000	0	0.4	.000	2	0.4	.000	1
GC---ld	3,229	1.2	.001	2	0.9	.000	1	2.1	.000	1
GC---ud	6,738	0.2	.000	1	0.0	.000	0	0.2	.000	0
HE---ld	3,984	0.9	.000	2	0.7	.000	1	1.6	.000	1
HE---ud	6,457	0.0	.000	0	0.3	.000	1	0.3	.000	0
CLA--ld	2,951	473.3	.206	609	134.6	.059	175	607.9	.133	394
CLA--ud	4,395	85.5	.037	164	189.0	.083	367	274.5	.060	265
CLA--gr	6,761	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT-ld	3,620	12.5	.005	20	7.4	.003	12	19.9	.004	16
MGMT-ud	4,241	0.6	.000	1	11.6	.005	22	12.2	.003	11
MGMT-gr	6,239	0.0	.000	0	0.7	.000	2	0.7	.000	1
MEDB-ld	7,963	0.2	.000	1	0.2	.000	1	0.4	.000	1
MEDB-ud	12,494	0.4	.000	2	5.5	.002	30	5.9	.001	16
MEDB-gr	18,359	0.0	.000	0	0.2	.000	2	0.2	.000	1
PHRM-ud	12,164	0.3	.000	2	0.0	.000	0	0.3	.000	1
HHH--ud	7,669	0.0	.000	0	0.1	.000	0	0.1	.000	0
SPH--ud	7,168	1.4	.001	4	0.9	.000	3	2.3	.001	4
IT---ld	4,196	952.0	.415	1,742	73.2	.032	136	1,025.2	.225	944
IT---ud	6,639	697.6	.304	2,020	1,782.0	.787	5,223	2,479.6	.544	3,612
IT---gr	5,834	0.0	.000	0	6.5	.003	17	6.5	.001	8
VETM-ud	9,662	0.0	.000	0	0.1	.000	0	0.1	.000	0
TOTAL	0	2,293.0	1.000	4,692	2,265.2	1.000	6,130	4,558.2	1.000	5,406

UNIVERSITY COLLEGE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.1	.008	0	0.5	.006	0	0.6	.006	0
AGR--ld	7,343	0.0	.000	0	0.4	.005	35	0.4	.004	31
AGR--ud	11,493	0.2	.016	181	3.8	.046	524	4.0	.042	478
CBS--ld	5,260	0.2	.016	83	0.9	.011	57	1.1	.011	60
CBS--ud	7,205	0.2	.016	113	1.2	.014	104	1.4	.015	105
EDUC--ld	5,571	0.1	.008	44	0.4	.005	27	0.5	.005	29
EDUC--ud	6,216	1.7	.134	832	6.3	.076	470	8.0	.083	517
FOR--ld	10,129	0.0	.000	0	0.1	.001	12	0.1	.001	11
GC---ld	3,229	0.7	.055	178	3.2	.038	124	3.9	.041	131
GC---ud	6,738	0.3	.024	159	7.0	.084	566	7.3	.076	512
HE---ld	3,984	0.0	.000	0	0.6	.007	29	0.6	.006	25
HE---ud	6,457	0.8	.063	407	5.3	.064	410	6.1	.063	410
CLA--ld	2,951	1.3	.102	302	5.1	.061	180	6.4	.067	197
CLA--ud	4,395	6.1	.480	2,111	31.0	.372	1,634	37.1	.386	1,697
CLA--gr	6,761	0.0	.000	0	0.3	.004	24	0.3	.003	21
MGMT--ld	3,620	0.0	.000	0	0.1	.001	4	0.1	.001	4
MGMT--ud	4,241	0.0	.000	0	4.6	.055	234	4.6	.048	203
MEDB--ud	12,494	0.1	.008	98	2.0	.024	300	2.1	.022	273
PHRM--ud	12,164	0.0	.000	0	0.1	.001	15	0.1	.001	13
HHH--ud	7,669	0.0	.000	0	0.2	.002	18	0.2	.002	16
SPH--ud	7,168	0.5	.039	282	4.4	.053	378	4.9	.051	365
IT---ld	4,196	0.1	.008	33	1.6	.019	80	1.7	.018	74
IT---ud	6,639	0.3	.024	157	3.9	.047	310	4.2	.044	290
IT---gr	5,834	0.0	.000	0	0.1	.001	7	0.1	.001	6
DLA--ud	5,349	0.0	.000	0	0.2	.002	13	0.2	.002	11
DSE--ud	8,892	0.0	.000	0	0.1	.001	11	0.1	.001	9
TOTAL	0	12.7	1.000	4,980	83.4	1.000	5,565	96.1	1.000	5,488

VETERINARY MEDICINE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	11,493	0.0	.000	0	2.0	.004	44	2.0	.004	44
CBS--ud	7,205	0.0	.000	0	0.1	.000	1	0.1	.000	1
MEDB--ud	12,494	0.0	.000	0	31.2	.059	739	31.2	.059	739
VETM--ud	9,662	0.0	.000	0	494.5	.937	9,052	494.5	.937	9,052
TOTAL	0	0.0	0.000	0	527.8	1.000	9,836	527.8	1.000	9,836

TC GRADUATE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
AGR--ld	7,343	0.0	.000	0	1.6	.000	2	1.6	.000	2
AGR--ud	11,493	0.0	.000	0	8.7	.001	13	8.7	.001	13
AGR--gr	8,878	0.0	.000	0	260.5	.035	310	260.5	.035	310
CBS--ld	5,260	0.0	.000	0	1.0	.000	1	1.0	.000	1
CBS--ud	7,205	0.0	.000	0	0.3	.000	0	0.3	.000	0
CBS--gr	7,160	0.0	.000	0	181.8	.024	175	181.8	.024	175
DENT-gr	20,966	0.0	.000	0	71.8	.010	202	71.8	.010	202
EDUC-ld	5,571	0.0	.000	0	5.9	.001	4	5.9	.001	4
EDUC-ud	6,216	0.0	.000	0	192.7	.026	161	192.7	.026	161
EDUC-gr	7,652	0.0	.000	0	710.5	.095	730	710.5	.095	730
FOR--ld	10,129	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--ud	13,100	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--gr	10,872	0.0	.000	0	55.0	.007	80	55.0	.007	80
GC---ld	3,229	0.0	.000	0	0.4	.000	0	0.4	.000	0
GC---ud	6,738	0.0	.000	0	0.1	.000	0	0.1	.000	0
HE---ld	3,984	0.0	.000	0	0.3	.000	0	0.3	.000	0
HE---ud	6,457	0.0	.000	0	0.4	.000	0	0.4	.000	0
HE---gr	7,081	0.0	.000	0	232.6	.031	221	232.6	.031	221
LAW--gr	8,415	0.0	.000	0	1.7	.000	2	1.7	.000	2
CLA--ld	2,951	0.0	.000	0	22.0	.003	9	22.0	.003	9
CLA--ud	4,395	0.0	.000	0	20.9	.003	12	20.9	.003	12
CLA--gr	6,761	0.0	.000	0	1,301.6	.175	1,181	1,301.6	.175	1,181
MGMT-ld	3,620	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT-ud	4,241	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT-gr	6,239	0.0	.000	0	1,154.9	.155	967	1,154.9	.155	967
MEDB-ld	7,963	0.0	.000	0	0.2	.000	0	0.2	.000	0
MEDB-ud	12,494	0.0	.000	0	0.4	.000	1	0.4	.000	1
MEDB-gr	18,359	0.0	.000	0	132.1	.018	326	132.1	.018	326
MEDC-gr	16,704	0.0	.000	0	130.3	.017	292	130.3	.017	292
NURS-gr	21,732	0.0	.000	0	81.4	.011	237	81.4	.011	237
PHRM-gr	16,696	0.0	.000	0	35.4	.005	79	35.4	.005	79
HHH--ud	7,669	0.0	.000	0	0.5	.000	1	0.5	.000	1
HHH--gr	6,415	0.0	.000	0	126.5	.017	109	126.5	.017	109
SPH--ud	7,168	0.0	.000	0	0.8	.000	1	0.8	.000	1
SPH--gr	8,041	0.0	.000	0	141.8	.019	153	141.8	.019	153
IT---ld	4,196	0.0	.000	0	5.0	.001	3	5.0	.001	3
IT---ud	6,639	0.0	.000	0	22.9	.003	20	22.9	.003	20
IT---gr	5,834	0.0	.000	0	1,447.6	.194	1,134	1,447.6	.194	1,134
VETM-ud	9,652	0.0	.000	0	0.4	.000	1	0.4	.000	1
VETM-gr	29,406	0.0	.000	0	29.5	.004	116	29.5	.004	116
DMD--gr	22,996	0.0	.000	0	0.1	.000	0	0.1	.000	0
DSE--gr	10,288	0.0	.000	0	0.1	.000	0	0.1	.000	0
SS---gr	4,580	0.0	.000	0	281.3	.038	173	281.3	.038	173
CEE--gr	4,378	0.0	.000	0	788.9	.106	464	788.9	.106	464
TOTAL	0	0.0	0.000	0	7,450.6	1.000	7,181	7,450.6	1.000	7,181

DULUTH BUSINESS & ECONOMICS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
DBE--ld	4,895	165.9	.228	1,114	34.2	.091	446	200.1	.181	887
DBE--ud	5,810	15.2	.021	121	226.4	.603	3,506	241.6	.219	1,271
DBE--gr	7,572	0.0	.000	0	0.2	.001	4	0.2	.000	1
DED--ld	4,528	76.4	.105	475	5.4	.014	65	81.8	.074	335
DED--ud	5,201	7.1	.010	51	15.7	.042	218	22.8	.021	107
DFA--ld	3,717	85.4	.117	436	6.6	.018	65	92.0	.083	310
DFA--ud	6,584	0.0	.000	0	1.9	.005	33	1.9	.002	11
DLA--ld	3,715	224.0	.307	1,142	30.2	.080	299	254.2	.230	855
DLA--ud	5,349	8.8	.012	65	25.8	.069	368	34.6	.031	168
DSE--ld	5,693	131.2	.180	1,025	18.2	.049	276	149.4	.135	770
DSE--ud	8,892	0.0	.000	0	9.8	.026	232	9.8	.009	79
DSS--ld	5,022	13.8	.019	95	0.0	.000	0	13.8	.012	63
DSS--ud	4,818	1.0	.001	7	0.7	.002	9	1.7	.002	7
<b>TOTAL</b>	<b>0</b>	<b>728.8</b>	<b>1.000</b>	<b>4,529</b>	<b>375.2</b>	<b>1.000</b>	<b>5,522</b>	<b>1,104.0</b>	<b>1.000</b>	<b>4,867</b>

DULUTH EDUCATION & HUMAN SERVICE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
EDUC-ud	6,216	0.0	.000	0	0.3	.001	4	0.3	.000	2
DBE--ld	4,895	3.3	.006	28	4.7	.009	44	8.0	.007	36
DBE--ud	5,810	0.8	.001	8	2.4	.005	27	3.2	.003	17
DED--ld	4,528	103.2	.181	820	73.2	.140	633	176.4	.161	730
DED--ud	5,201	151.7	.266	1,385	270.9	.517	2,690	422.6	.386	2,010
DED--gr	10,713	0.0	.000	0	3.4	.006	70	3.4	.003	33
DFA--ld	3,717	53.9	.095	352	18.2	.035	129	72.1	.066	245
DFA--ud	6,584	3.5	.006	40	11.1	.021	140	14.6	.013	88
DFA--gr	6,067	0.0	.000	0	0.1	.000	1	0.1	.000	1
DLA--ld	3,715	117.1	.206	763	47.2	.090	335	164.3	.150	558
DLA--ud	5,349	17.0	.030	160	43.8	.084	447	60.8	.056	297
DMD-ld	11,903	0.0	.000	0	4.6	.009	105	4.6	.004	50
DMD-ud	18,041	0.0	.000	0	0.7	.001	24	0.7	.001	12
DSE--ld	5,693	93.8	.165	937	11.2	.021	122	105.0	.096	547
DSE--ud	8,892	16.5	.029	257	28.6	.055	486	45.1	.041	367
DSS--ld	5,022	6.6	.012	58	0.6	.001	6	7.2	.007	33
DSS--ud	4,818	2.4	.004	20	2.8	.005	26	5.2	.005	23
<b>TOTAL</b>	<b>0</b>	<b>569.8</b>	<b>1.000</b>	<b>4,830</b>	<b>523.8</b>	<b>1.000</b>	<b>5,286</b>	<b>1,093.6</b>	<b>1.000</b>	<b>5,048</b>



DULUTH FINE ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
DBE--ld	4,895	0.8	.006	28	0.8	.008	37	1.6	.006	32
DED--ld	4,528	5.6	.040	179	5.6	.053	241	11.2	.045	206
DED--ud	5,201	1.3	.009	48	9.3	.088	459	10.6	.043	224
DFA--ld	3,717	72.5	.513	1,907	23.7	.225	837	96.2	.390	1,450
DFA--ud	6,584	21.6	.153	1,006	50.5	.480	3,158	72.1	.292	1,925
DLA--ld	3,715	27.2	.192	715	7.8	.074	275	35.0	.142	527
DLA--ud	5,349	1.3	.009	49	4.0	.038	203	5.3	.021	115
DSE--ld	5,693	9.6	.068	387	2.8	.027	151	12.4	.050	286
DSE--ud	8,892	0.0	.000	0	0.8	.008	68	0.8	.003	29
DSS--ld	5,022	1.0	.007	36	0.0	.000	0	1.0	.004	20
DSS--ud	4,818	0.4	.003	14	0.0	.000	0	0.4	.002	8
<b>TOTAL</b>	<b>0</b>	<b>141.3</b>	<b>1.000</b>	<b>4,369</b>	<b>105.3</b>	<b>1.000</b>	<b>5,429</b>	<b>246.6</b>	<b>1.000</b>	<b>4,822</b>

DULUTH LIBERAL ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----						-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.3	.001	0	0.3	.000	0
DBE--ld	4,895	44.9	.034	169	17.2	.036	178	62.1	.035	171
DBE--ud	5,810	3.5	.003	16	21.5	.045	264	25.0	.014	82
DED--ld	4,528	130.7	.100	454	16.9	.036	162	147.6	.083	376
DED--ud	5,201	46.4	.036	185	77.1	.163	847	123.5	.069	361
DFA--ld	3,717	153.4	.118	437	19.3	.041	151	172.7	.097	361
DFA--ud	6,584	2.1	.002	11	8.1	.017	113	10.2	.006	38
DLA--ld	3,715	542.1	.416	1,545	64.9	.137	509	607.0	.342	1,269
DLA--ud	5,349	146.5	.112	601	205.3	.433	2,318	351.8	.198	1,059
DLA--gr	7,243	0.0	.000	0	0.1	.000	2	0.1	.000	0
DMD--ud	18,041	0.2	.000	3	0.5	.001	19	0.7	.000	7
DSE--ld	5,693	193.3	.148	844	23.2	.049	279	216.5	.122	694
DSE--ud	8,892	9.1	.007	62	15.9	.034	298	25.0	.014	125
DSS--ld	5,022	28.2	.022	109	0.4	.001	4	28.6	.016	81
DSS--ud	4,818	3.0	.002	11	3.0	.006	31	6.0	.003	16
TOTAL	0	1,303.4	1.000	4,447	473.7	1.000	5,173	1,777.1	1.000	4,640

DULUTH SCIENCE & ENGINEERING  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
DBE--ld	4,895	22.2	.029	142	8.5	.023	113	30.7	.027	133
DBE--ud	5,810	0.7	.001	5	4.6	.012	72	5.3	.005	27
DED--ld	4,528	43.6	.057	258	5.8	.016	71	49.4	.044	197
DED--ud	5,201	6.6	.009	45	10.6	.029	149	17.2	.015	79
DFA--ld	3,717	61.3	.080	298	7.7	.021	78	69.0	.061	226
DFA--ud	6,584	0.6	.001	5	2.0	.005	36	2.6	.002	15
DLA--ld	3,715	144.2	.189	701	17.2	.047	173	161.4	.142	529
DLA--ud	5,349	13.3	.017	93	17.7	.048	257	31.0	.027	146
DMD-ld	11,903	0.0	.000	0	5.2	.014	168	5.2	.005	55
DMD-ud	18,041	0.0	.000	0	10.7	.029	523	10.7	.009	170
DSE--ld	5,693	323.0	.423	2,406	38.7	.105	597	361.7	.319	1,817
DSE--ud	8,892	142.4	.186	1,657	239.5	.649	5,771	381.9	.337	2,997
DSS--ld	5,022	5.7	.007	37	0.1	.000	1	5.8	.005	26
DSS--ud	4,818	0.6	.001	4	0.6	.002	8	1.2	.001	5
<b>TOTAL</b>	<b>0</b>	<b>764.2</b>	<b>1.000</b>	<b>5,653</b>	<b>369.0</b>	<b>1.000</b>	<b>8,017</b>	<b>1,133.2</b>	<b>1.000</b>	<b>6,423</b>

DULUTH GRADUATE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1987

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
IT---gr	5,834	0.0	.000	0	0.1	.001	4	0.1	.001	4
DBE--ld	4,895	0.0	.000	0	0.1	.001	4	0.1	.001	4
DBE--gr	7,572	0.0	.000	0	19.0	.142	1,077	19.0	.142	1,077
DED--ld	4,528	0.0	.000	0	0.1	.001	3	0.1	.001	3
DED--ud	5,201	0.0	.000	0	0.2	.001	8	0.2	.001	8
DED--gr	10,713	0.0	.000	0	55.3	.414	4,434	55.3	.414	4,434
DFA--ld	3,717	0.0	.000	0	0.2	.001	6	0.2	.001	6
DFA--ud	6,584	0.0	.000	0	0.1	.001	5	0.1	.001	5
DFA--gr	6,067	0.0	.000	0	6.6	.049	300	6.6	.049	300
DLA--ld	3,715	0.0	.000	0	0.4	.003	11	0.4	.003	11
DLA--ud	5,349	0.0	.000	0	0.1	.001	4	0.1	.001	4
DLA--gr	7,243	0.0	.000	0	7.4	.055	401	7.4	.055	401
DMD--gr	22,996	0.0	.000	0	5.6	.042	964	5.6	.042	964
DSE--ld	5,693	0.0	.000	0	1.0	.007	43	1.0	.007	43
DSE--ud	8,892	0.0	.000	0	0.9	.007	60	0.9	.007	60
DSE--gr	10,288	0.0	.000	0	36.5	.273	2,811	36.5	.273	2,811
TOTAL	0	0.0	0.000	0	133.6	1.000	10,134	133.6	1.000	10,134

MORRIS

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1987

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
EDUC-ld	5,571	0.0	.000	0	0.1	.000	1	0.1	.000	0
EDUC-ud	6,216	0.0	.000	0	0.5	.001	6	0.5	.000	2
CLA--ld	2,951	0.0	.000	0	0.3	.001	2	0.3	.000	1
CLA--ud	4,395	0.0	.000	0	0.2	.000	2	0.2	.000	1
MGMT-ld	3,620	0.0	.000	0	0.1	.000	1	0.1	.000	0
MGMT-ud	4,241	0.0	.000	0	0.2	.000	2	0.2	.000	1
IT---ud	6,639	0.0	.000	0	0.1	.000	1	0.1	.000	0
MOR--ld	4,642	908.4	.816	3,789	166.3	.300	1,394	1,074.7	.645	2,993
MOR--ud	6,835	204.6	.184	1,257	386.0	.697	4,764	590.6	.354	2,422
<b>TOTAL</b>	<b>0</b>	<b>1,113.0</b>	<b>1.000</b>	<b>5,045</b>	<b>553.8</b>	<b>1.000</b>	<b>6,171</b>	<b>1,666.8</b>	<b>1.000</b>	<b>5,419</b>

EXTENSION

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1987

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	2.3	.000	0	2.3	.000	0
UC---ud	0	0.0	.000	0	3.1	.000	0	3.1	.000	0
AGR--ld	7,343	0.0	.000	0	4.8	.001	4	4.8	.001	4
AGR--ud	11,493	0.0	.000	0	23.8	.003	31	23.8	.003	31
CBS--ld	5,260	0.0	.000	0	48.3	.006	29	48.3	.006	29
CBS--ud	7,205	0.0	.000	0	30.5	.003	25	30.5	.003	25
EDUC-ld	5,571	0.0	.000	0	16.4	.002	10	16.4	.002	10
EDUC-ud	6,216	0.0	.000	0	192.4	.022	137	192.4	.022	137
FOR--ld	10,129	0.0	.000	0	0.4	.000	0	0.4	.000	0
FOR--ud	13,100	0.0	.000	0	0.5	.000	1	0.5	.000	1
GC---ld	3,229	0.0	.000	0	73.8	.008	27	73.8	.008	27
GC---ud	6,738	0.0	.000	0	28.0	.003	22	28.0	.003	22
HE---ld	3,984	0.0	.000	0	104.3	.012	48	104.3	.012	48
HE---ud	6,457	0.0	.000	0	106.1	.012	79	106.1	.012	79
CLA--ld	2,951	0.0	.000	0	979.2	.112	332	979.2	.112	332
CLA--ud	4,395	0.0	.000	0	691.3	.079	349	691.3	.079	349
MGMT-ld	3,620	0.0	.000	0	96.6	.011	40	96.6	.011	40
MGMT-ud	4,241	0.0	.000	0	394.9	.045	192	394.9	.045	192
MEDB-ld	7,963	0.0	.000	0	0.8	.000	1	0.8	.000	1
MEDB-ud	12,494	0.0	.000	0	13.1	.002	19	13.1	.002	19
NURS-ud	15,077	0.0	.000	0	1.1	.000	2	1.1	.000	2
PHRM-ud	12,164	0.0	.000	0	1.4	.000	2	1.4	.000	2
HHH--ud	7,669	0.0	.000	0	9.8	.001	9	9.8	.001	9
SPH--ud	7,168	0.0	.000	0	183.0	.021	151	183.0	.021	151
IT---ld	4,196	0.0	.000	0	429.9	.049	207	429.9	.049	207
IT---ud	6,639	0.0	.000	0	268.6	.031	205	268.6	.031	205
VETM-ud	9,662	0.0	.000	0	0.1	.000	0	0.1	.000	0
DBE--ld	4,895	0.0	.000	0	23.7	.003	13	23.7	.003	13
DBE--ud	5,810	0.0	.000	0	54.0	.006	36	54.0	.006	36
DED--ld	4,528	0.0	.000	0	31.6	.004	16	31.6	.004	16
DED--ud	5,201	0.0	.000	0	29.5	.003	18	29.5	.003	18
DFA--ld	3,717	0.0	.000	0	26.7	.003	11	26.7	.003	11
DFA--ud	6,584	0.0	.000	0	3.7	.000	3	3.7	.000	3
DLA--ld	3,715	0.0	.000	0	70.3	.008	30	70.3	.008	30
DLA--ud	5,349	0.0	.000	0	32.8	.004	20	32.8	.004	20
DSE--ld	5,693	0.0	.000	0	157.6	.018	103	157.6	.018	103
DSS--ld	5,022	0.0	.000	0	18.1	.002	10	18.1	.002	10
DSS--ud	4,818	0.0	.000	0	0.9	.000	0	0.9	.000	0
MOR--ld	4,642	0.0	.000	0	4.5	.001	2	4.5	.001	2
CEE--ld	2,429	0.0	.000	0	2,403.3	.276	670	2,403.3	.276	670
CEE--ud	4,174	0.0	.000	0	2,153.1	.247	1,031	2,153.1	.247	1,031
TOTAL	0	0.0	0.000	0	8,714.3	1.000	3,886	8,714.3	1.000	3,886

UNIVERSITY OF MINNESOTA  
Tuition Relative to Instructional Cost  
as Defined for the Instructional Cost Study  
FY 1987

Exhibit VI

Enrollment Unit	Tuition Rates				Cost Per SCH (1) or Term	Tuition as a Percentage of Cost			
	Resident		Nonresident			Resident		Nonresident	
	Per Credit	Term	Per Credit	Term		Per Credit	Term	Per Credit	Term
Twin Cities Campuses									
Liberal Arts-Lower Division	40.08		100.20		91.31	43.9%		109.7%	
-Upper Division	42.52		106.30		107.57	39.5%		98.8%	
Technology-Lower Division	40.08		100.20		111.71	35.9%		89.7%	
-Upper Division	51.54		128.85		145.95	35.3%		88.3%	
Agriculture-Lower Division	40.08		100.20		148.48	27.0%		67.5%	
-Upper Division	55.57		138.93		188.67	29.5%		73.6%	
Natural Resources-Lower Division	40.08		100.20		145.50	27.5%		68.9%	
-Upper Division	59.44		148.60		215.52	27.6%		68.9%	
Home Economics-Lower Division	40.08		100.20		121.36	33.0%		82.6%	
-Upper Division	54.39		135.98		148.93	36.5%		91.3%	
Medicine-OT/PT	60.02		150.05		280.80	21.4%		53.4%	
-Medical Tech	60.02		150.05		274.29	21.9%		54.7%	
-Undergraduate M.D.		1,954.73		3,909.46	5,553.33		35.2%		70.4%
-Medical Fellow Sp.		121.00 (2)		121.00	1,421.02		8.5%		8.5%
Public Health-Upper Division	54.66		136.65		172.17	31.7%		79.4%	
Pharmacy-Upper Division	56.72		141.80		286.36	19.8%		49.5%	
-Pharm D.	60.62		151.55		343.63	17.6%		44.1%	
Nursing-Upper Division	60.02		150.05		301.48	19.9%		49.8%	
Dentistry-Dental Hygiene	52.64		131.60		352.74	14.9%		37.3%	
-D.D.S./M.S.D.		1,676.27		2,514.41	8,550.67		19.6%		29.4%
Mortuary Science-Upper Division	58.16		145.40		157.36	37.0%		92.4%	
Biological Sciences-Upper Division	53.38		133.45		158.48	33.7%		84.2%	
Veterinary Medicine-Upper Division/PB		1,494.04		2,241.06	4,371.56		34.2%		51.3%
Law-Upper Division/PB		1,469.27		2,938.54	4,901.33		30.0%		60.0%
Education-Lower Division	40.08		100.20		142.24	28.2%		70.4%	
-Upper Division	51.76		129.40		138.79	37.3%		93.2%	
Management-Upper Division	49.55		123.88		101.26	48.9%		122.3%	
University College-Lower Division	40.08		100.20		118.57	33.8%		84.5%	
-Upper Division	42.52		106.30		132.50	32.1%		80.2%	
General College-Lower Division	40.08		100.20		82.64	48.5%		121.2%	
-Upper Division	40.27		100.68		112.12	35.9%		89.8%	
Graduate School-All Majors		799.10		1,598.20	2,393.67		33.4%		66.8%

Enrollment Unit	Tuition Rates				Cost Per SCH (1) or Term	Tuition as a Percentage of Cost			
	Resident		Nonresident			Resident		Nonresident	
	Per Credit	Term	Per Credit	Term		Per Credit	Term	Per Credit	Term
<b>Duluth Campus</b>									
Medicine-Upper Division/PB		1,954.73		3,909.46	8,012.44		24.4%		48.8%
Liberal Arts-Lower Division	40.08		100.20		105.88	37.9%		94.6%	
-Upper Division	45.61		114.03		123.17	37.0%		92.6%	
Business & Economics-Lower Division	40.08		100.20		107.83	37.2%		92.9%	
-Upper Division	43.28		108.20		131.48	32.9%		82.3%	
Education & Human Services-Lower Division	40.08		100.20		115.00	34.9%		87.1%	
-Upper Division	43.05		107.63		125.86	34.2%		85.5%	
Fine Arts-Lower Division	40.08		100.20		104.02	38.5%		96.3%	
-Upper Division	48.05		120.13		129.26	37.2%		92.9%	
Sciences & Engineering-Lower Division	40.08		100.20		134.60	29.8%		74.4%	
-Upper Division	45.61		114.03		190.88	23.9%		59.7%	
Graduate School-All Majors		799.10		1,598.20	3,378.00		23.7%		47.3%
<b>Morris Campus</b>									
All Departments-Lower Division	40.08		100.20		120.12	33.4%		83.4%	
-Upper Division	47.34		118.35		146.93	32.2%		80.5%	
<b>Crookston Campus</b>									
All Departments-Technical	40.08		100.20		180.36	22.2%		55.6%	
<b>Waseca</b>									
All Departments-Technical	40.08		100.20		170.21	23.5%		58.9%	
<b>Summer Sessions</b>									
All Colleges-Lower Division	38.90		38.90		60.33	64.5%		64.5%	
-Upper Division	47.85 (3)		47.85		93.29	51.3%		51.3%	
<b>Continuing Education &amp; Extension</b>									
All Colleges-Lower Division	40.00		40.00		68.94	58.0%		58.0%	
-Upper Division	55.34 (3)		55.34		117.07	47.3%		47.3%	

(1) Cost per FYE divided by 42 (14 credit band).  
 (2) Net of MFS subsidy  
 (3) Estimated weighted average tuition rates

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UNIVERSITY OF MINNESOTA  
 Collegiate Expense Summary  
 by Adjusted Source of Funds  
 FY 1987  
 (\$000's)

Exhibit VII

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
Liberal Arts"										
Direct Costs	38,421.2	1,197.1	39,618.3	1,198.9	2,534.8	3,733.7	324.5	2,335.6	2,660.0	46,012.0
Indirect Costs	17,181.8	4,482.6	21,664.3	500.4	56.5	556.9	315.3	31.4	346.8	22,568.0
<b>Total</b>	<b>55,603.0</b>	<b>5,679.6</b>	<b>61,282.6</b>	<b>1,699.3</b>	<b>2,591.3</b>	<b>4,290.6</b>	<b>639.8</b>	<b>2,367.0</b>	<b>3,006.8</b>	<b>68,580.1</b>
State Funds	55,603.0			1,699.3			639.8			57,942.1
Other Funds		5,679.6			2,591.3			2,367.0		10,638.0

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	57,942.1	-272.7	-25,058.0	32,611.3	47.6 %	Sponsored Research	203.8
Other Funds	10,638.0	272.7	25,058.0	35,968.7	52.4 %	Sponsored Tr and PS	68.9
<b>Total Funds</b>	<b>68,580.1</b>	<b>0.0</b>	<b>0.0</b>	<b>68,580.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>272.7</b>
(6) 32,611,350 divided by 14,342 FYE students taught = 2,274 per FYE							

Technology										
Direct Costs	32,928.9	1,918.1	34,847.0	6,980.4	25,244.4	32,224.8	7,548.5	3,925.8	11,474.3	78,546.1
Indirect Costs	13,530.1	3,254.7	16,784.9	4,318.9	487.8	4,806.7	1,360.2	135.6	1,495.8	23,087.4
<b>Total</b>	<b>46,459.0</b>	<b>5,172.8</b>	<b>51,631.8</b>	<b>11,299.3</b>	<b>25,732.3</b>	<b>37,031.6</b>	<b>8,908.7</b>	<b>4,061.4</b>	<b>12,970.1</b>	<b>101,633.4</b>
State Funds	46,459.0			11,299.3			8,908.7			66,667.0
Other Funds		5,172.8			25,732.3			4,061.4		34,966.4

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	66,667.0	-1,809.9	-15,773.3	49,083.9	48.3 %	Sponsored Research	1,769.3
Other Funds	34,966.4	1,809.9	15,773.3	52,549.6	51.7 %	Sponsored Tr and PS	40.6
<b>Total Funds</b>	<b>101,633.4</b>	<b>0.0</b>	<b>0.0</b>	<b>101,633.4</b>	<b>100.0 %</b>	<b>Total</b>	<b>1,809.9</b>
(6) 49,083,880 divided by 8,508 FYE students taught = 5,769 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																								
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																									
<b>Agriculture</b>																																																		
Direct Costs	6,661.1	330.3	6,991.4	849.4	5,001.8	5,851.2	110.5	5,250.3	5,360.8	18,203.3																																								
Indirect Costs	2,505.2	525.0	3,030.2	784.2	88.6	872.8	635.5	63.4	698.8	4,601.8																																								
<b>Total</b>	<b>9,166.3</b>	<b>855.3</b>	<b>10,021.6</b>	<b>1,633.6</b>	<b>5,090.4</b>	<b>6,724.0</b>	<b>745.9</b>	<b>5,313.7</b>	<b>6,059.6</b>	<b>22,805.1</b>																																								
State Funds	9,166.3			1,633.6			745.9			11,545.9																																								
Other Funds		855.3			5,090.4			5,313.7		11,259.3																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>11,545.9</td> <td>-445.5</td> <td>-1,995.7</td> <td>9,104.6</td> <td>39.9 %</td> <td>Sponsored Research</td> <td>158.5</td> </tr> <tr> <td>Other Funds</td> <td>11,259.3</td> <td>445.5</td> <td>1,995.7</td> <td>13,700.5</td> <td>60.1 %</td> <td>Sponsored Tr and PS</td> <td>287.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>22,805.1</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>22,805.1</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>445.5</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">9,104,634 divided by</td> <td colspan="2">978 FYE students taught =</td> <td colspan="3">9,309 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	11,545.9	-445.5	-1,995.7	9,104.6	39.9 %	Sponsored Research	158.5	Other Funds	11,259.3	445.5	1,995.7	13,700.5	60.1 %	Sponsored Tr and PS	287.0	<b>Total Funds</b>	<b>22,805.1</b>	<b>0.0</b>	<b>0.0</b>	<b>22,805.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>445.5</b>	(6)	9,104,634 divided by		978 FYE students taught =		9,309 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	11,545.9	-445.5	-1,995.7	9,104.6	39.9 %	Sponsored Research	158.5																																											
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<b>Total Funds</b>	<b>22,805.1</b>	<b>0.0</b>	<b>0.0</b>	<b>22,805.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>445.5</b>																																											
(6)	9,104,634 divided by		978 FYE students taught =		9,309 per FYE																																													

<b>Natural Resources</b>																																																		
Direct Costs	1,401.1	15.4	1,416.6	302.6	703.8	1,006.4	17.9	235.7	253.6	2,676.5																																								
Indirect Costs	315.6	85.7	401.4	134.9	15.2	150.1	30.1	3.0	33.1	584.6																																								
<b>Total</b>	<b>1,716.8</b>	<b>101.2</b>	<b>1,817.9</b>	<b>437.5</b>	<b>719.0</b>	<b>1,156.5</b>	<b>47.9</b>	<b>238.7</b>	<b>286.6</b>	<b>3,261.1</b>																																								
State Funds	1,716.8			437.5			47.9			2,202.2																																								
Other Funds		101.2			719.0			238.7		1,058.8																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>2,202.2</td> <td>-31.7</td> <td>-307.9</td> <td>1,862.6</td> <td>57.1 %</td> <td>Sponsored Research</td> <td>28.2</td> </tr> <tr> <td>Other Funds</td> <td>1,058.8</td> <td>31.7</td> <td>307.9</td> <td>1,398.4</td> <td>42.9 %</td> <td>Sponsored Tr and PS</td> <td>3.6</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>3,261.1</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>3,261.1</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>31.7</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">1,862,642 divided by</td> <td colspan="2">145 FYE students taught =</td> <td colspan="3">12,846 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	2,202.2	-31.7	-307.9	1,862.6	57.1 %	Sponsored Research	28.2	Other Funds	1,058.8	31.7	307.9	1,398.4	42.9 %	Sponsored Tr and PS	3.6	<b>Total Funds</b>	<b>3,261.1</b>	<b>0.0</b>	<b>0.0</b>	<b>3,261.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>31.7</b>	(6)	1,862,642 divided by		145 FYE students taught =		12,846 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	2,202.2	-31.7	-307.9	1,862.6	57.1 %	Sponsored Research	28.2																																											
Other Funds	1,058.8	31.7	307.9	1,398.4	42.9 %	Sponsored Tr and PS	3.6																																											
<b>Total Funds</b>	<b>3,261.1</b>	<b>0.0</b>	<b>0.0</b>	<b>3,261.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>31.7</b>																																											
(6)	1,862,642 divided by		145 FYE students taught =		12,846 per FYE																																													

<b>Home Economics</b>																																																		
Direct Costs	4,148.7	151.0	4,299.7	67.8	503.4	571.2	23.3	548.9	572.3	5,443.1																																								
Indirect Costs	1,549.9	401.6	1,951.5	76.5	8.6	85.2	67.8	6.8	74.6	2,111.3																																								
<b>Total</b>	<b>5,698.6</b>	<b>552.6</b>	<b>6,251.2</b>	<b>144.3</b>	<b>512.0</b>	<b>656.4</b>	<b>91.2</b>	<b>555.7</b>	<b>646.9</b>	<b>7,554.5</b>																																								
State Funds	5,698.6			144.3			91.2			5,934.1																																								
Other Funds		552.6			512.0			555.7		1,620.4																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>5,934.1</td> <td>-43.0</td> <td>-1,797.3</td> <td>4,093.8</td> <td>54.2 %</td> <td>Sponsored Research</td> <td>36.5</td> </tr> <tr> <td>Other Funds</td> <td>1,620.4</td> <td>43.0</td> <td>1,797.3</td> <td>3,460.7</td> <td>45.8 %</td> <td>Sponsored Tr and PS</td> <td>6.5</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>7,554.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>7,554.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>43.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">4,093,762 divided by</td> <td colspan="2">958 FYE students taught =</td> <td colspan="3">4,273 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	5,934.1	-43.0	-1,797.3	4,093.8	54.2 %	Sponsored Research	36.5	Other Funds	1,620.4	43.0	1,797.3	3,460.7	45.8 %	Sponsored Tr and PS	6.5	<b>Total Funds</b>	<b>7,554.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7,554.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>43.0</b>	(6)	4,093,762 divided by		958 FYE students taught =		4,273 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	5,934.1	-43.0	-1,797.3	4,093.8	54.2 %	Sponsored Research	36.5																																											
Other Funds	1,620.4	43.0	1,797.3	3,460.7	45.8 %	Sponsored Tr and PS	6.5																																											
<b>Total Funds</b>	<b>7,554.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7,554.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>43.0</b>																																											
(6)	4,093,762 divided by		958 FYE students taught =		4,273 per FYE																																													

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																								
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																									
<b>Medicine</b>																																																		
Direct Costs	22,256.3	9,211.7	31,467.9	8,119.4	48,071.0	56,190.4	798.0	27,580.0	28,378.0	116,036.3																																								
Indirect Costs	10,467.6	1,864.9	12,332.4	7,530.9	850.6	8,381.5	3,363.9	335.4	3,699.3	24,413.2																																								
<b>Total</b>	<b>32,723.9</b>	<b>11,076.5</b>	<b>43,800.4</b>	<b>15,650.3</b>	<b>48,921.6</b>	<b>64,571.9</b>	<b>4,162.0</b>	<b>27,915.4</b>	<b>32,077.3</b>	<b>140,449.6</b>																																								
State Funds	32,723.9			15,650.3			4,162.0			52,536.1																																								
Other Funds		11,076.5			48,921.6			27,915.4		87,913.5																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>52,536.1</td> <td>-3,638.9</td> <td>-10,838.4</td> <td>38,058.8</td> <td>27.1 %</td> <td>Sponsored Research</td> <td>3,483.2</td> </tr> <tr> <td>Other Funds</td> <td>87,913.5</td> <td>3,638.9</td> <td>10,838.4</td> <td>102,390.8</td> <td>72.9 %</td> <td>Sponsored Tr and PS</td> <td>155.7</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>140,449.6</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>140,449.6</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>3,638.9</b></td> </tr> <tr> <td colspan="8">(6) 38,058,750 divided by 3,802 FYE students taught = 10,010 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	52,536.1	-3,638.9	-10,838.4	38,058.8	27.1 %	Sponsored Research	3,483.2	Other Funds	87,913.5	3,638.9	10,838.4	102,390.8	72.9 %	Sponsored Tr and PS	155.7	<b>Total Funds</b>	<b>140,449.6</b>	<b>0.0</b>	<b>0.0</b>	<b>140,449.6</b>	<b>100.0 %</b>	<b>Total</b>	<b>3,638.9</b>	(6) 38,058,750 divided by 3,802 FYE students taught = 10,010 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	52,536.1	-3,638.9	-10,838.4	38,058.8	27.1 %	Sponsored Research	3,483.2																																											
Other Funds	87,913.5	3,638.9	10,838.4	102,390.8	72.9 %	Sponsored Tr and PS	155.7																																											
<b>Total Funds</b>	<b>140,449.6</b>	<b>0.0</b>	<b>0.0</b>	<b>140,449.6</b>	<b>100.0 %</b>	<b>Total</b>	<b>3,638.9</b>																																											
(6) 38,058,750 divided by 3,802 FYE students taught = 10,010 per FYE																																																		

<b>Public Health</b>																																																		
Direct Costs	3,650.1	1,156.1	4,806.2	883.1	15,403.2	16,286.3	31.5	1,889.1	1,920.6	23,013.1																																								
Indirect Costs	1,421.4	315.3	1,736.7	2,182.8	246.5	2,429.3	227.7	22.7	250.4	4,416.4																																								
<b>Total</b>	<b>5,071.4</b>	<b>1,471.5</b>	<b>6,542.9</b>	<b>3,065.9</b>	<b>15,649.7</b>	<b>18,715.6</b>	<b>259.1</b>	<b>1,911.8</b>	<b>2,170.9</b>	<b>27,429.5</b>																																								
State Funds	5,071.4			3,065.9			259.1			8,396.5																																								
Other Funds		1,471.5			15,649.7			1,911.8		19,033.0																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>8,396.5</td> <td>-1,293.6</td> <td>-1,162.8</td> <td>5,940.1</td> <td>21.7 %</td> <td>Sponsored Research</td> <td>1,255.3</td> </tr> <tr> <td>Other Funds</td> <td>19,033.0</td> <td>1,293.6</td> <td>1,162.8</td> <td>21,489.3</td> <td>78.3 %</td> <td>Sponsored Tr and PS</td> <td>38.3</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>27,429.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>27,429.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>1,293.6</b></td> </tr> <tr> <td colspan="8">(6) 5,940,147 divided by 666 FYE students taught = 8,919 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	8,396.5	-1,293.6	-1,162.8	5,940.1	21.7 %	Sponsored Research	1,255.3	Other Funds	19,033.0	1,293.6	1,162.8	21,489.3	78.3 %	Sponsored Tr and PS	38.3	<b>Total Funds</b>	<b>27,429.5</b>	<b>0.0</b>	<b>0.0</b>	<b>27,429.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>1,293.6</b>	(6) 5,940,147 divided by 666 FYE students taught = 8,919 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	8,396.5	-1,293.6	-1,162.8	5,940.1	21.7 %	Sponsored Research	1,255.3																																											
Other Funds	19,033.0	1,293.6	1,162.8	21,489.3	78.3 %	Sponsored Tr and PS	38.3																																											
<b>Total Funds</b>	<b>27,429.5</b>	<b>0.0</b>	<b>0.0</b>	<b>27,429.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>1,293.6</b>																																											
(6) 5,940,147 divided by 666 FYE students taught = 8,919 per FYE																																																		

<b>Pharmacy</b>																																																		
Direct Costs	2,756.0	282.0	3,038.0	184.2	911.1	1,095.3	43.7	1,248.6	1,292.2	5,425.5																																								
Indirect Costs	1,299.7	191.9	1,491.7	146.8	16.6	163.4	153.2	15.3	168.5	1,823.5																																								
<b>Total</b>	<b>4,055.7</b>	<b>473.9</b>	<b>4,529.7</b>	<b>331.0</b>	<b>927.7</b>	<b>1,258.7</b>	<b>196.8</b>	<b>1,263.8</b>	<b>1,460.7</b>	<b>7,249.0</b>																																								
State Funds	4,055.7			331.0			196.8			4,583.5																																								
Other Funds		473.9			927.7			1,263.8		2,665.5																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>4,583.5</td> <td>-92.9</td> <td>-576.8</td> <td>3,913.8</td> <td>54.0 %</td> <td>Sponsored Research</td> <td>70.8</td> </tr> <tr> <td>Other Funds</td> <td>2,665.5</td> <td>92.9</td> <td>576.8</td> <td>3,335.2</td> <td>46.0 %</td> <td>Sponsored Tr and PS</td> <td>22.2</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>7,249.0</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>7,249.0</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>92.9</b></td> </tr> <tr> <td colspan="8">(6) 3,913,780 divided by 320 FYE students taught = 12,231 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	4,583.5	-92.9	-576.8	3,913.8	54.0 %	Sponsored Research	70.8	Other Funds	2,665.5	92.9	576.8	3,335.2	46.0 %	Sponsored Tr and PS	22.2	<b>Total Funds</b>	<b>7,249.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7,249.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>92.9</b>	(6) 3,913,780 divided by 320 FYE students taught = 12,231 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	4,583.5	-92.9	-576.8	3,913.8	54.0 %	Sponsored Research	70.8																																											
Other Funds	2,665.5	92.9	576.8	3,335.2	46.0 %	Sponsored Tr and PS	22.2																																											
<b>Total Funds</b>	<b>7,249.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7,249.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>92.9</b>																																											
(6) 3,913,780 divided by 320 FYE students taught = 12,231 per FYE																																																		

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Nursing</b>										
Direct Costs	2,859.7	137.4	2,997.2	16.2	101.2	117.4	0.6	141.6	142.1	3,256.7
Indirect Costs	1,138.7	168.6	1,307.3	15.7	1.8	17.5	16.8	1.7	18.5	1,343.3
<b>Total</b>	<b>3,998.4</b>	<b>306.1</b>	<b>4,304.5</b>	<b>31.9</b>	<b>103.0</b>	<b>134.9</b>	<b>17.4</b>	<b>143.3</b>	<b>160.7</b>	<b>4,600.1</b>
State Funds	3,998.4			31.9			17.4			4,047.7
Other Funds		306.1			103.0			143.3		552.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	4,047.7	-16.4	-538.6	3,492.8	75.9 %	Sponsored Research	4.1
Other Funds	552.3	16.4	538.6	1,107.3	24.1 %	Sponsored Tr and PS	12.3
<b>Total Funds</b>	<b>4,600.1</b>	<b>0.0</b>	<b>0.0</b>	<b>4,600.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>16.4</b>
(6)	3,492,798 divided by		229 FYE students taught =		15,252 per FYE		

<b>Dentistry</b>										
Direct Costs	9,397.6	1,029.3	10,426.9	635.1	1,100.4	1,735.5	42.2	4,610.6	4,652.8	16,815.2
Indirect Costs	2,824.1	509.1	3,333.3	232.6	26.3	258.9	551.5	55.0	606.5	4,198.7
<b>Total</b>	<b>12,221.7</b>	<b>1,538.4</b>	<b>13,760.1</b>	<b>867.7</b>	<b>1,126.7</b>	<b>1,994.4</b>	<b>593.8</b>	<b>4,665.6</b>	<b>5,259.4</b>	<b>21,013.9</b>
State Funds	12,221.7			867.7			593.8			13,683.2
Other Funds		1,538.4			1,126.7			4,665.6		7,330.7

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	13,683.2	-146.2	-1,965.0	11,572.0	55.1 %	Sponsored Research	99.1
Other Funds	7,330.7	146.2	1,965.0	9,441.9	44.9 %	Sponsored Tr and PS	47.0
<b>Total Funds</b>	<b>21,013.9</b>	<b>0.0</b>	<b>0.0</b>	<b>21,013.9</b>	<b>100.0 %</b>	<b>Total</b>	<b>146.2</b>
(6)	11,571,990 divided by		602 FYE students taught =		19,223 per FYE		

<b>Humphrey Institute</b>										
Direct Costs	523.2	1,032.6	1,555.8	113.5	250.2	363.7	200.5	2,477.9	2,678.4	4,597.9
Indirect Costs	419.4	80.0	499.5	48.7	5.5	54.2	317.5	31.7	349.2	902.9
<b>Total</b>	<b>942.6</b>	<b>1,112.6</b>	<b>2,055.2</b>	<b>162.2</b>	<b>255.7</b>	<b>417.9</b>	<b>518.0</b>	<b>2,509.5</b>	<b>3,027.6</b>	<b>5,500.7</b>
State Funds	942.6			162.2			518.0			1,622.9
Other Funds		1,112.6			255.7			2,509.5		3,877.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	1,622.9	0.0	-287.2	1,335.7	24.3 %	Sponsored Research	0.0
Other Funds	3,877.9	0.0	287.2	4,165.1	75.7 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>5,500.7</b>	<b>0.0</b>	<b>0.0</b>	<b>5,500.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>
(6)	1,335,651 divided by		144 FYE students taught =		9,275 per FYE		

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Mortuary Science</b>										
=====										
Direct Costs	263.0	14.4	277.3	0.0	0.0	0.0	0.0	4.8	4.8	282.1
Indirect Costs	122.2	24.7	146.9	0.0	0.0	0.0	0.6	0.1	0.6	147.5
<b>Total</b>	<b>385.1</b>	<b>39.1</b>	<b>424.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.6</b>	<b>4.8</b>	<b>5.4</b>	<b>429.6</b>
State Funds	385.1			0.0			0.6			385.7
Other Funds		39.1			0.0			4.8		43.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	385.7	0.0	-135.1	250.5	58.3 %	Sponsored Research	0.0
Other Funds	43.9	0.0	135.1	179.1	41.7 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>429.6</b>	<b>0.0</b>	<b>0.0</b>	<b>429.6</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>
(6)	250,543 divided by		60 FYE students taught = 4,176 per FYE				

<b>Biological Sciences</b>										
=====										
Direct Costs	5,098.8	177.1	5,275.9	2,481.5	5,634.1	8,115.6	762.1	818.8	1,580.9	14,972.4
Indirect Costs	2,236.9	469.0	2,705.8	1,087.7	122.9	1,210.5	187.4	18.7	206.1	4,122.4
<b>Total</b>	<b>7,335.7</b>	<b>646.1</b>	<b>7,981.8</b>	<b>3,569.2</b>	<b>5,756.9</b>	<b>9,326.2</b>	<b>949.5</b>	<b>837.5</b>	<b>1,787.0</b>	<b>19,094.9</b>
State Funds	7,335.7			3,569.2			949.5			11,854.4
Other Funds		646.1			5,756.9			837.5		7,240.5

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	11,854.4	-491.5	-2,203.1	9,159.7	48.0 %	Sponsored Research	483.3
Other Funds	7,240.5	491.5	2,203.1	9,935.2	52.0 %	Sponsored Tr and PS	8.2
<b>Total Funds</b>	<b>19,094.9</b>	<b>0.0</b>	<b>0.0</b>	<b>19,094.9</b>	<b>100.0 %</b>	<b>Total</b>	<b>491.5</b>
(6)	9,159,719 divided by		1,191 FYE students taught = 7,691 per FYE				

<b>Veterinary Medicine</b>										
=====										
Direct Costs	4,977.7	214.6	5,192.3	1,946.3	2,153.2	4,099.5	2,839.4	1,976.9	4,816.3	14,108.2
Indirect Costs	1,667.7	324.6	1,992.3	549.4	62.1	611.5	570.9	56.9	627.8	3,231.6
<b>Total</b>	<b>6,645.5</b>	<b>539.2</b>	<b>7,184.6</b>	<b>2,495.7</b>	<b>2,215.3</b>	<b>4,711.0</b>	<b>3,410.3</b>	<b>2,033.9</b>	<b>5,444.2</b>	<b>17,339.8</b>
State Funds	6,645.5			2,495.7			3,410.3			12,551.5
Other Funds		539.2			2,215.3			2,033.9		4,788.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	12,551.5	-103.1	-1,551.9	10,896.5	62.8 %	Sponsored Research	88.2
Other Funds	4,788.3	103.1	1,551.9	6,443.4	37.2 %	Sponsored Tr and PS	14.9
<b>Total Funds</b>	<b>17,339.8</b>	<b>0.0</b>	<b>0.0</b>	<b>17,339.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>103.1</b>
(6)	10,896,450 divided by		587 FYE students taught = 18,563 per FYE				

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Law</b>										
Direct Costs	4,299.7	537.1	4,836.8	22.0	25.4	47.3	51.3	302.8	354.1	5,238.2
Indirect Costs	1,174.4	307.2	1,481.6	6.3	0.7	7.1	42.0	4.2	46.2	1,534.8
<b>Total</b>	<b>5,474.2</b>	<b>844.3</b>	<b>6,318.4</b>	<b>28.3</b>	<b>26.1</b>	<b>54.4</b>	<b>93.3</b>	<b>306.9</b>	<b>400.2</b>	<b>6,773.0</b>
State Funds	5,474.2			28.3			93.3			5,595.7
Other Funds		844.3			26.1			306.9		1,177.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	5,595.7	-10.1	-2,272.2	3,313.5	48.9 %	Sponsored Research	0.0
Other Funds	1,177.3	10.1	2,272.2	3,459.6	51.1 %	Sponsored Tr and PS	10.1
<b>Total Funds</b>	<b>6,773.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,773.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>10.1</b>
(6) 3,313,461 divided by 739 FYE students taught = 4,484 per FYE							

<b>Management</b>										
Direct Costs	10,544.5	522.5	11,067.0	420.6	772.7	1,193.3	878.4	1,151.4	2,029.8	14,290.0
Indirect Costs	3,840.1	1,027.0	4,867.1	159.9	18.1	178.0	240.6	24.0	264.6	5,309.7
<b>Total</b>	<b>14,384.6</b>	<b>1,549.5</b>	<b>15,934.1</b>	<b>580.5</b>	<b>790.7</b>	<b>1,371.2</b>	<b>1,119.0</b>	<b>1,175.4</b>	<b>2,294.4</b>	<b>19,599.7</b>
State Funds	14,384.6			580.5			1,119.0			16,084.1
Other Funds		1,549.5			790.7			1,175.4		3,515.6

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	16,084.1	-10.2	-5,488.2	10,585.6	54.0 %	Sponsored Research	10.2
Other Funds	3,515.6	10.2	5,488.2	9,014.1	46.0 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>19,599.7</b>	<b>0.0</b>	<b>0.0</b>	<b>19,599.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>10.2</b>
(6) 10,585,630 divided by 2,900 FYE students taught = 3,650 per FYE							

<b>Education</b>										
Direct Costs	12,495.2	641.7	13,137.0	872.5	2,221.2	3,093.7	155.8	2,166.4	2,322.2	18,552.9
Indirect Costs	5,078.0	1,140.6	6,218.5	414.6	46.8	461.5	275.3	27.4	302.7	6,982.7
<b>Total</b>	<b>17,573.2</b>	<b>1,782.3</b>	<b>19,355.5</b>	<b>1,287.1</b>	<b>2,268.0</b>	<b>3,555.1</b>	<b>431.1</b>	<b>2,193.9</b>	<b>2,625.0</b>	<b>25,535.6</b>
State Funds	17,573.2			1,287.1			431.1			19,291.4
Other Funds		1,782.3			2,268.0			2,193.9		6,244.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	19,291.4	-327.9	-5,169.7	13,793.8	54.0 %	Sponsored Research	158.6
Other Funds	6,244.2	327.9	5,169.7	11,741.8	46.0 %	Sponsored Tr and PS	169.4
<b>Total Funds</b>	<b>25,535.6</b>	<b>0.0</b>	<b>0.0</b>	<b>25,535.6</b>	<b>100.0 %</b>	<b>Total</b>	<b>327.9</b>
(6) 13,793,800 divided by 2,660 FYE students taught = 5,186 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>General College</b>										
Direct Costs	4,593.2	116.1	4,709.3	9.8	3.4	13.2	62.6	593.5	656.1	5,378.6
Indirect Costs	1,926.3	508.5	2,434.9	1.8	0.2	2.0	77.8	7.8	85.5	2,522.3
<b>Total</b>	<b>6,519.6</b>	<b>624.6</b>	<b>7,144.2</b>	<b>11.5</b>	<b>3.6</b>	<b>15.2</b>	<b>140.3</b>	<b>601.2</b>	<b>741.6</b>	<b>7,900.9</b>
State Funds	6,519.6			11.5			140.3			6,671.5
Other Funds		624.6			3.6			601.2		1,229.5

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,671.5	-35.0	-3,187.8	3,448.7	43.6 %	Sponsored Research	0.0
Other Funds	1,229.5	35.0	3,187.8	4,452.2	56.4 %	Sponsored Tr and PS	35.0
<b>Total Funds</b>	<b>7,900.9</b>	<b>0.0</b>	<b>0.0</b>	<b>7,900.9</b>	<b>100.0 %</b>	<b>Total</b>	<b>35.0</b>
(6) 3,448,711 divided by 1,828 FYE students taught = 1,887 per FYE							

<b>Summer Sessions</b>										
Direct Costs	4,444.2	0.0	4,444.2	0.0	0.0	0.0	0.0	0.0	0.0	4,444.2
Indirect Costs	1,942.6	532.5	2,475.1	0.0	0.0	0.0	0.0	0.0	0.0	2,475.1
<b>Total</b>	<b>6,386.8</b>	<b>532.5</b>	<b>6,919.4</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,919.4</b>
State Funds	6,386.8			0.0			0.0			6,386.8
Other Funds		532.5			0.0			0.0		532.5

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,386.8	0.0	-5,581.0	805.8	11.6 %	Sponsored Research	0.0
Other Funds	532.5	0.0	5,581.0	6,113.6	88.4 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>6,919.4</b>	<b>0.0</b>	<b>0.0</b>	<b>6,919.4</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>
(6) 805,804 divided by 1,769 FYE students taught = 456 per FYE							

<b>Continuing Education</b>										
Direct Costs	12,591.6	0.0	12,591.6	0.0	0.0	0.0	4,974.4	8,785.7	13,760.1	26,351.7
Indirect Costs	5,688.0	1,544.2	7,232.2	0.0	0.0	0.0	1,631.1	162.6	1,793.7	9,026.0
<b>Total</b>	<b>18,279.7</b>	<b>1,544.2</b>	<b>19,823.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,605.5</b>	<b>8,948.3</b>	<b>15,553.8</b>	<b>35,377.7</b>
State Funds	18,279.7			0.0			6,605.5			24,885.1
Other Funds		1,544.2			0.0			8,948.3		10,492.6

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	24,885.1	-22.5	-8,730.9	16,131.8	45.6 %	Sponsored Research	0.0
Other Funds	10,492.6	22.5	8,730.9	19,245.9	54.4 %	Sponsored Tr and PS	22.5
<b>Total Funds</b>	<b>35,377.7</b>	<b>0.0</b>	<b>0.0</b>	<b>35,377.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>22.5</b>
(6) 16,131,780 divided by 5,345 FYE students taught = 3,018 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Business and Economics-UMD</b>										
Direct Costs	2,233.8	21.4	2,255.2	155.3	203.0	358.3	88.6	111.5	200.0	2,813.5
Indirect Costs	1,417.2	113.3	1,530.5	103.8	9.4	113.3	86.9	5.1	92.0	1,735.8
<b>Total</b>	<b>3,651.0</b>	<b>134.7</b>	<b>3,785.7</b>	<b>259.1</b>	<b>212.5</b>	<b>471.6</b>	<b>175.4</b>	<b>116.6</b>	<b>292.0</b>	<b>4,549.2</b>
State Funds	3,651.0			259.1			175.4			4,085.6
Other Funds		134.7			212.5			116.6		463.7

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	4,085.6	-5.3	-1,255.8	2,824.5	62.1 %	Sponsored Research	0.0
Other Funds	463.7	5.3	1,255.8	1,724.8	37.9 %	Sponsored Tr and PS	5.3
<b>Total Funds</b>	<b>4,549.2</b>	<b>0.0</b>	<b>0.0</b>	<b>4,549.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>5.3</b>
(6)	2,824,479 divided by 674 FYE students taught = 4,191 per FYE						

<b>Education &amp; Human Services-UMD</b>										
Direct Costs	3,648.7	403.1	4,051.9	5.6	0.7	6.3	32.5	142.9	175.4	4,233.5
Indirect Costs	2,494.3	196.9	2,691.2	1.8	0.2	2.0	76.2	4.5	80.7	2,773.8
<b>Total</b>	<b>6,143.0</b>	<b>600.0</b>	<b>6,743.1</b>	<b>7.5</b>	<b>0.8</b>	<b>8.3</b>	<b>108.7</b>	<b>147.4</b>	<b>256.0</b>	<b>7,007.4</b>
State Funds	6,143.0			7.5			108.7			6,259.1
Other Funds		600.0			0.8			147.4		748.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,259.1	0.0	-2,196.9	4,062.2	58.0 %	Sponsored Research	0.0
Other Funds	748.3	0.0	2,196.9	2,945.2	42.0 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>7,007.4</b>	<b>0.0</b>	<b>0.0</b>	<b>7,007.4</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>
(6)	4,062,195 divided by 1,183 FYE students taught = 3,434 per FYE						

<b>Fine Arts-UMD</b>										
Direct Costs	1,493.2	156.3	1,649.5	1.3	0.0	1.3	65.3	111.8	177.0	1,827.8
Indirect Costs	1,206.8	89.3	1,296.1	0.4	0.0	0.4	76.9	4.5	81.4	1,377.9
<b>Total</b>	<b>2,700.0</b>	<b>245.6</b>	<b>2,945.6</b>	<b>1.6</b>	<b>0.0</b>	<b>1.7</b>	<b>142.2</b>	<b>116.3</b>	<b>258.5</b>	<b>3,205.7</b>
State Funds	2,700.0			1.6			142.2			2,843.8
Other Funds		245.6			0.0			116.3		361.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	2,843.8	0.0	-1,173.0	1,670.8	52.1 %	Sponsored Research	0.0
Other Funds	361.9	0.0	1,173.0	1,534.9	47.9 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>3,205.7</b>	<b>0.0</b>	<b>0.0</b>	<b>3,205.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>
(6)	1,670,810 divided by 641 FYE students taught = 2,607 per FYE						



Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Liberal Arts-UMD</b>										
Direct Costs	4,209.0	83.1	4,292.1	22.7	0.9	23.6	2.4	28.3	30.7	4,346.5
Indirect Costs	3,418.0	248.1	3,666.1	6.8	0.6	7.5	13.4	0.8	14.1	3,687.7
<b>Total</b>	<b>7,627.0</b>	<b>331.2</b>	<b>7,958.2</b>	<b>29.5</b>	<b>1.5</b>	<b>31.0</b>	<b>15.8</b>	<b>29.1</b>	<b>44.9</b>	<b>8,034.1</b>
State Funds	7,627.0			29.5			15.8			7,672.3
Other Funds		331.2			1.5			29.1		361.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	7,672.3	-2.3	-3,280.0	4,390.0	54.6 %	Sponsored Research	0.0
Other Funds	361.9	2.3	3,280.0	3,644.2	45.4 %	Sponsored Tr and PS	2.3
<b>Total Funds</b>	<b>8,034.1</b>	<b>0.0</b>	<b>0.0</b>	<b>8,034.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>2.3</b>
(6) 4,389,959 divided by 1,818 FYE students taught = 2,415 per FYE							

<b>Medicine-UMD</b>										
Direct Costs	2,953.8	177.5	3,131.3	466.9	1,162.9	1,629.8	3.8	313.9	317.7	5,078.8
Indirect Costs	875.4	106.7	982.2	472.3	43.0	515.3	138.0	8.1	146.2	1,643.6
<b>Total</b>	<b>3,829.2</b>	<b>284.2</b>	<b>4,113.4</b>	<b>939.2</b>	<b>1,205.9</b>	<b>2,145.1</b>	<b>141.8</b>	<b>322.1</b>	<b>463.9</b>	<b>6,722.4</b>
State Funds	3,829.2			939.2			141.8			4,910.2
Other Funds		284.2			1,205.9			322.1		1,812.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	4,910.2	-131.7	-616.6	4,162.0	61.9 %	Sponsored Research	111.3
Other Funds	1,812.2	131.7	616.6	2,560.4	38.1 %	Sponsored Tr and PS	20.4
<b>Total Funds</b>	<b>6,722.4</b>	<b>0.0</b>	<b>0.0</b>	<b>6,722.4</b>	<b>100.0 %</b>	<b>Total</b>	<b>131.7</b>
(6) 4,161,973 divided by 214 FYE students taught = 19,448 per FYE							

<b>Science &amp; Engineering-UMD</b>										
Direct Costs	6,766.2	381.4	7,147.6	142.6	656.4	799.0	3.0	52.7	55.7	8,002.3
Indirect Costs	3,456.4	309.7	3,766.1	231.6	21.1	252.6	24.2	1.4	25.6	4,044.4
<b>Total</b>	<b>10,222.6</b>	<b>691.1</b>	<b>10,913.7</b>	<b>374.1</b>	<b>677.5</b>	<b>1,051.6</b>	<b>27.2</b>	<b>54.1</b>	<b>81.3</b>	<b>12,046.7</b>
State Funds	10,222.6			374.1			27.2			10,624.0
Other Funds		691.1			677.5			54.1		1,422.7

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	10,624.0	-45.6	-2,868.0	7,710.4	64.0 %	Sponsored Research	39.5
Other Funds	1,422.7	45.6	2,868.0	4,336.3	36.0 %	Sponsored Tr and PS	6.0
<b>Total Funds</b>	<b>12,046.7</b>	<b>0.0</b>	<b>0.0</b>	<b>12,046.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>45.6</b>
(6) 7,710,370 divided by 1,505 FYE students taught = 5,123 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																								
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																									
<b>Supportive Services-UMD</b>																																																		
Direct Costs	268.0	0.0	268.0	0.3	0.0	0.3	3.0	0.0	3.0	271.3																																								
Indirect Costs	175.9	13.9	189.7	0.1	0.0	0.1	1.3	0.1	1.4	191.2																																								
<b>Total</b>	<b>443.9</b>	<b>13.9</b>	<b>457.8</b>	<b>0.3</b>	<b>0.0</b>	<b>0.4</b>	<b>4.3</b>	<b>0.1</b>	<b>4.4</b>	<b>462.5</b>																																								
State Funds	443.9			0.3			4.3			448.5																																								
Other Funds		13.9			0.0			0.1		14.0																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>448.5</td> <td>0.0</td> <td>-159.3</td> <td>289.2</td> <td>62.5 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>14.0</td> <td>0.0</td> <td>159.3</td> <td>173.3</td> <td>37.5 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>462.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>462.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>0.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">289,198 divided by</td> <td colspan="2">89 FYE students taught =</td> <td colspan="3">3,249 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	448.5	0.0	-159.3	289.2	62.5 %	Sponsored Research	0.0	Other Funds	14.0	0.0	159.3	173.3	37.5 %	Sponsored Tr and PS	0.0	<b>Total Funds</b>	<b>462.5</b>	<b>0.0</b>	<b>0.0</b>	<b>462.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>	(6)	289,198 divided by		89 FYE students taught =		3,249 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	448.5	0.0	-159.3	289.2	62.5 %	Sponsored Research	0.0																																											
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<b>Total Funds</b>	<b>462.5</b>	<b>0.0</b>	<b>0.0</b>	<b>462.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>																																											
(6)	289,198 divided by		89 FYE students taught =		3,249 per FYE																																													

<b>Morris</b>																																																		
Direct Costs	3,990.7	92.0	4,082.6	24.7	228.7	253.3	65.4	12.9	78.3	4,414.3																																								
Indirect Costs	5,057.9	393.5	5,451.4	62.0	2.6	64.6	107.7	4.8	112.5	5,628.5																																								
<b>Total</b>	<b>9,048.6</b>	<b>485.4</b>	<b>9,534.0</b>	<b>86.6</b>	<b>231.3</b>	<b>317.9</b>	<b>173.1</b>	<b>17.7</b>	<b>190.9</b>	<b>10,042.8</b>																																								
State Funds	9,048.6			86.6			173.1			9,308.3																																								
Other Funds		485.4			231.3			17.7		734.4																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>9,308.3</td> <td>-1.8</td> <td>-2,962.5</td> <td>6,344.0</td> <td>63.2 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>734.4</td> <td>1.8</td> <td>2,962.5</td> <td>3,698.7</td> <td>36.8 %</td> <td>Sponsored Tr and PS</td> <td>1.8</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>10,042.8</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>10,042.8</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>1.8</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">6,344,031 divided by</td> <td colspan="2">1,670 FYE students taught =</td> <td colspan="3">3,799 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	9,308.3	-1.8	-2,962.5	6,344.0	63.2 %	Sponsored Research	0.0	Other Funds	734.4	1.8	2,962.5	3,698.7	36.8 %	Sponsored Tr and PS	1.8	<b>Total Funds</b>	<b>10,042.8</b>	<b>0.0</b>	<b>0.0</b>	<b>10,042.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>1.8</b>	(6)	6,344,031 divided by		1,670 FYE students taught =		3,799 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	9,308.3	-1.8	-2,962.5	6,344.0	63.2 %	Sponsored Research	0.0																																											
Other Funds	734.4	1.8	2,962.5	3,698.7	36.8 %	Sponsored Tr and PS	1.8																																											
<b>Total Funds</b>	<b>10,042.8</b>	<b>0.0</b>	<b>0.0</b>	<b>10,042.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>1.8</b>																																											
(6)	6,344,031 divided by		1,670 FYE students taught =		3,799 per FYE																																													

<b>Crookston</b>																																																		
Direct Costs	2,621.2	0.0	2,621.2	18.5	100.3	118.7	36.0	116.9	152.8	2,892.8																																								
Indirect Costs	3,280.3	58.6	3,338.9	-18.5	-100.3	-118.7	111.0	102.1	213.1	3,433.3																																								
<b>Total</b>	<b>5,901.5</b>	<b>58.6</b>	<b>5,960.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>146.9</b>	<b>219.0</b>	<b>365.9</b>	<b>6,326.0</b>																																								
State Funds	5,901.5			0.0			146.9			6,048.4																																								
Other Funds		58.6			0.0			219.0		277.6																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>6,048.4</td> <td>-0.0</td> <td>-994.0</td> <td>5,054.4</td> <td>79.9 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>277.6</td> <td>0.0</td> <td>994.0</td> <td>1,271.6</td> <td>20.1 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>6,326.0</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>6,326.0</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>0.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">5,054,416 divided by</td> <td colspan="2">779 FYE students taught =</td> <td colspan="3">6,488 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	6,048.4	-0.0	-994.0	5,054.4	79.9 %	Sponsored Research	0.0	Other Funds	277.6	0.0	994.0	1,271.6	20.1 %	Sponsored Tr and PS	0.0	<b>Total Funds</b>	<b>6,326.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,326.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>	(6)	5,054,416 divided by		779 FYE students taught =		6,488 per FYE		
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Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Waseca</b>										
=====										
Direct Costs	2,135.3	235.8	2,371.1	0.0	0.1	0.1	1.6	2.1	3.7	2,374.9
Indirect Costs	3,756.4	124.7	3,881.1	0.0	-0.1	-0.1	38.3	0.8	39.1	3,920.1
<b>Total</b>	<b>5,891.8</b>	<b>360.5</b>	<b>6,252.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>39.9</b>	<b>2.9</b>	<b>42.8</b>	<b>6,295.1</b>
State Funds	5,891.8			0.0			39.9			5,931.7
Other Funds		360.5			0.0			2.9		363.4
-----										
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	5,931.7	0.0	-1,231.6	4,700.0	74.7 %	Sponsored Research			0.0	
Other Funds	363.4	0.0	1,231.6	1,595.0	25.3 %	Sponsored Tr and PS			0.0	
-----										
Total Funds	6,295.1	0.0	0.0	6,295.1	100.0 %	Total			0.0	
(6)	4,700,035 divided by		817 FYE students taught = 5,753 per FYE							
-----										

- (1) Distribution of total collegiate expenses between state and other support.
- (2) Indirect cost recoveries from external agencies, primarily federally sponsored research.
- (3) Tuition income assigned to teaching units via tuition matrix.
- (4) Adjusted distribution between state supported expenses and other.
- (5) Percentage distribution of (4).
- (6) Adjusted state supported expenditures (all activities) per FYE student taught.

UNIVERSITY OF MINNESOTA  
 FYE Based-State Funded (1)  
 Expenditure Profile  
 FY 1987

Exhibit VIII

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
<b>Liberal Arts"</b>			
=====			
Instruction	1,472	654	2,126
Research	84	21	104
Public Service	23	21	44
	-----	-----	-----
Total	1,578	696	2,274
<b>Technology</b>			
=====			
Instruction	2,556	1,050	3,607
Research	820	300	1,120
Public Service	887	155	1,042
	-----	-----	-----
Total	4,264	1,505	5,769
<b>Agriculture</b>			
=====			
Instruction	5,328	2,002	7,330
Research	869	640	1,508
Public Service	113	358	471
	-----	-----	-----
Total	6,309	3,000	9,309
<b>Natural Resources</b>			
=====			
Instruction	7,930	1,787	9,717
Research	2,087	736	2,823
Public Service	123	183	306
	-----	-----	-----
Total	10,141	2,705	12,846
<b>Home Economics</b>			
=====			
Instruction	2,965	1,104	4,069
Research	71	42	113
Public Service	24	68	92
	-----	-----	-----
Total	3,060	1,213	4,273

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
<b>Medicine</b>			
=====			
Instruction	3,915	1,801	5,716
Research	2,136	1,065	3,200
Public Service	210	885	1,094
	-----	-----	-----
Total	6,260	3,750	10,010
<b>Public Health</b>			
=====			
Instruction	4,224	1,614	5,838
Research	1,326	1,393	2,719
Public Service	47	315	363
	-----	-----	-----
Total	5,597	3,322	8,919
<b>Pharmacy</b>			
=====			
Instruction	7,388	3,415	10,802
Research	576	238	813
Public Service	136	479	615
	-----	-----	-----
Total	8,100	4,131	12,231
<b>Nursing</b>			
=====			
Instruction	10,806	4,249	15,055
Research	71	51	122
Public Service	2	74	76
	-----	-----	-----
Total	10,879	4,373	15,252
<b>Dentistry</b>			
=====			
Instruction	13,101	3,859	16,960
Research	1,055	222	1,277
Public Service	70	916	986
	-----	-----	-----
Total	14,226	4,997	19,223
<b>Humphrey Institute</b>			
=====			
Instruction	2,526	2,025	4,551
Research	788	338	1,126
Public Service	1,393	2,205	3,598
	-----	-----	-----
Total	4,707	4,568	9,275

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
<b>Mortuary Science</b> =====			
Instruction	2,845	1,321	4,166
Research	0	0	0
Public Service	0	9	9
Total	2,845	1,331	4,176
<b>Biological Sciences</b> =====			
Instruction	2,995	1,307	4,303
Research	2,084	507	2,591
Public Service	640	157	797
Total	5,719	1,972	7,691
<b>Veterinary Medicine</b> =====			
Instruction	6,500	2,178	8,677
Research	3,316	786	4,101
Public Service	4,837	947	5,784
Total	14,652	3,911	18,563
<b>Law</b> =====			
Instruction	3,403	930	4,333
Research	30	9	38
Public Service	69	43	113
Total	3,502	981	4,484
<b>Management</b> =====			
Instruction	2,249	819	3,068
Research	145	52	197
Public Service	303	83	386
Total	2,697	954	3,650
<b>Education</b> =====			
Instruction	3,316	1,331	4,647
Research	328	96	424
Public Service	59	56	114
Total	3,702	1,483	5,186

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
<b>General College</b>			
=====			
Instruction	1,284	530	1,814
Research	5	1	6
Public Service	34	32	66
	-----	-----	-----
Total	1,324	563	1,887
<b>Summer Sessions</b>			
=====			
Instruction	317	139	456
Research	0	0	0
Public Service	0	0	0
	-----	-----	-----
Total	317	139	456
<b>Continuing Education</b>			
=====			
Instruction	1,231	556	1,786
Research	0	0	0
Public Service	931	301	1,232
	-----	-----	-----
Total	2,161	857	3,018
<b>Business and Economics-UMD</b>			
=====			
Instruction	2,174	1,379	3,554
Research	230	154	384
Public Service	131	121	253
	-----	-----	-----
Total	2,536	1,655	4,191
<b>Education &amp; Human Services-UMD</b>			
=====			
Instruction	1,981	1,354	3,336
Research	5	2	6
Public Service	27	64	92
	-----	-----	-----
Total	2,013	1,420	3,434
<b>Fine Arts-UMD</b>			
=====			
Instruction	1,317	1,065	2,382
Research	2	1	3
Public Service	102	120	222
	-----	-----	-----
Total	1,421	1,185	2,607

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
<b>Liberal Arts-UMD</b>			
=====			
Instruction	1,320	1,070	2,390
Research	12	4	16
Public Service	1	7	9
	-----	-----	-----
Total	1,333	1,081	2,415
<b>Medicine-UMD</b>			
=====			
Instruction	11,580	3,337	14,917
Research	2,182	1,687	3,869
Public Service	18	645	663
	-----	-----	-----
Total	13,780	5,669	19,448
<b>Science &amp; Engineering-UMD</b>			
=====			
Instruction	3,234	1,652	4,887
Research	95	128	222
Public Service	2	12	14
	-----	-----	-----
Total	3,331	1,792	5,123
<b>Supportive Services-UMD</b>			
=====			
Instruction	1,931	1,267	3,197
Research	3	1	4
Public Service	33	15	48
	-----	-----	-----
Total	1,967	1,282	3,249
<b>Morris</b>			
=====			
Instruction	1,607	2,036	3,643
Research	15	37	52
Public Service	39	65	104
	-----	-----	-----
Total	1,661	2,138	3,799
<b>Crookston</b>			
=====			
Instruction	2,798	3,502	6,300
Research	24	-24	-0
Public Service	46	142	189
	-----	-----	-----
Total	2,868	3,620	6,488



UNIVERSITY OF MINNESOTA  
Instructional Cost Study  
1987-88

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## Instructional Cost Study User's Guide

### Instructional Costs Defined

The approach followed in completing the cost study began with the review and assignment of all university expenditures. The assignment process organized expenditures by activity within each campus.

#### Direct Cost

The primary tools utilized in making assignments were the accounting code definitions. Instructional costs included all expenditures identified by university account numbers that traditionally have been associated with instructional programs. A distinction within instructional and other activities was the separation between state supported and non-state supported expenditures.

State supported instructional costs consists of instructional state special appropriations, general legislative appropriations for instructional purposes, tuition and other general (O&M) income. Non-state supported instructional costs are those funded by federal appropriations, endowments and sponsored training programs (instructional trust funds).

As prescribed by the Academic Cost Committee<sup>1</sup>, specific adjustments were made to total instructional costs. First, a review of sponsored training accounts was made by each collegiate unit to determine the applicability of those costs toward the instructional mission (defined as credit and/or degree generating activity). Accounts which, in whole or in part, were determined not to be applicable were excluded from instructional costs.

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<sup>1</sup> For detail see Appendix A, page 96.

Second, any college (and departmental) administrative expenditures attributable to sponsored research were eliminated from instructional expenditures. Eliminated costs were identified by the Office of Research & Technology Transfer Administration's (ORTTA) indirect cost rate development process.

Third, contributed (cost shared)<sup>2</sup> efforts, by faculty toward research grants and contracts were also removed from the instructional expenditure base. These exclusions were identified through the use of the ORTTA effort certification system.

It is important to note that cost sharing exclusions represent efforts that may be vital to instructional outputs, particularly at the graduate level and is an example of costs that jointly benefit two distinguishable outputs. Over time this exclusion represents about 4% of the instruction and departmental research costs, on a system wide basis. On an individual college basis the exclusion ranged as high as 11%.

Finally, all student aid expenditures (stipends and tuition) included in the remaining sponsored training accounts were eliminated. Stipends do not include salaries paid to teaching and research assistants.

#### Indirect Costs

According to the agreed upon definition, indirect expenditures are costs beyond college level control. Exhibit I attempts to allow the reader to visualize the assignment of indirect costs by using a step down method of allocation. The allocations have been summarized on Exhibit I from a set of more

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<sup>2</sup> For the most part mandatory cost sharing.

detailed allocations prescribed by the Academic Cost Committee.<sup>3</sup> The summation of direct and indirect costs result in fully allocated costs by activity.

#### Average Costs vs. Marginal Costs

The discussion of Full Year Equivalent (FYE) costs in this study, relies on average costs. The definition of average cost is the accumulation of total costs associated with a given activity or category divided by the total outcome units identified with that same activity.

The average cost concept does not recognize, except in total, the two cost elements found in virtually every costing application, fixed and variable. These elements exist in both direct cost functions and indirect cost functions.

Fixed costs of an activity remain unchanged regardless of the number of units (or a range of units) produced by the activity. An example of fixed costs might be a department chairperson, as that cost will remain unchanged if the number of students taught increases or decreases.

Variable costs of an activity are generally defined as costs which change directly, but not necessarily proportionally, with the number of units produced by the activity. An example might be the paper costs incurred by a department. As the number of students increase the amount of paper for reading lists, exams, etc. would increase accordingly.

The following elementary set of numbers demonstrates the relationships between average, marginal and total costs:

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<sup>3</sup> For detail see Appendix A, page 96.

### Department XYZ

	<u>25 FYE</u>	<u>50 FYE</u>
Fixed Costs		
Department Chairperson	\$15,000	\$15,000
2 Faculty	<u>20,000</u>	<u>20,000</u>
	\$35,000	\$35,000
Variable Costs		
\$200/FYE	<u>5,000</u>	<u>10,000</u>
Total Costs	\$40,000	\$45,000
Marginal Cost	\$ 5,000(\$200/FYE)	
Average Costs	\$ 1,600/FYE	\$ 900/FYE

An important feature of marginal costs, at least in terms of the MPIS cost study, is that a decline in FYE production for any activity will not decrease the total cost of the activity by the number of decreased FYEs times their current average cost. Conversely, total costs will not increase proportionally to increases in FYEs.

### Instructional Cost Perspectives

There are two perspectives used in developing the schedules of this cost study. First, each college is viewed as a teaching unit, providing instruction to students, regardless of their enrollment.

The second perspective lies in examining the costs of providing instruction to students enrolled in particular collegiate units. As tuition rates are associated with specific enrollment units, the instructional costs must be formulated accordingly to allow an accurate comparison of tuition and cost.

### Colleges and Teaching Units

The arrangement of the exhibits moves the reader from fully allocated costs

by collegiate unit in Exhibit I to direct and indirect costs by course<sup>4</sup> level in Exhibit II. Direct costs are distributed to course level by the Minnesota Cost Development Model (MCDM); which is a series of computer programs relating "scheduled classroom hours" of faculty and students to the cost of instruction by collegiate unit.<sup>5</sup>

The conversion of costs by course level to average cost per FYE student provides a basis for uniform reporting and comparison. Exhibit III relates to direct expenditures from all funds.

Exhibit IV lists direct instructional costs (state supported) at the college level for selected fiscal periods beginning July 1, 1973. As noted each year's expenditures have been inflated to the current fiscal year's level to allow a comparison in constant dollars.

There are specific variables which contribute to the differences in direct cost per FYE among academic units. The more notable of these variables are: average class size, average faculty load, and average faculty salary. Other elements contributing to the differences are: the number of faculty and college/departmental support costs.

Differences within an academic unit, from year to year, can generally be attributed to changes in instructional programs, average class sizes and average faculty loads. Changes in class sizes and faculty loads are functions of the change in the number of students taught by each academic unit.

We believe Exhibit IV most effectively highlights changes in the two

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<sup>4</sup> Course level is identified in Exhibit II as Lower Division for 1XXX level courses, Upper Division for 3XXX and 5XXX (taken by undergraduate students) level courses; Graduate for 5XXX (taken by graduate students and all 8XXX level courses.

<sup>5</sup> For a complete description of the MCDM see Appendix B, page 103.

elements of unit costs. First, on the assumption that expenditures correspond to budget allotment, the conversion to constant dollars allows the reader to view the actual changes in funding, by college, that have occurred over time.

Second, the changes in workload, in terms of FYE students taught, can also be observed during the same period of time. The unit cost, in constant dollars provides comparability within each college.

Yet another comparison, both internal and external to the collegiate unit, is displayed by a percentage increase or (decrease) in FYE costs over the specified base year.

It is imperative when an analysis of financial data is undertaken that a concurrent review of associated academic program(s), for depth and/or quality, is required to fully support the conclusions reached. Lewis and Kellogg<sup>6</sup> summarized this though in the following way..."What outcomes of what quality for what costs?." Statistical data should serve in the role of focusing attention on activities where issues need to be resolved through positive debate and decision making.

#### Colleges as Enrollment Units

Exhibit V translates the state cost per FYE taught from Exhibit II into FYE cost per enrollment unit. The exhibit is organized to identify the collegiate units providing teaching efforts toward the average costs of a FYE student enrolled at lower and upper divisions of each enrollment unit. The weighted average cost for each college is also identified. Graduate school enrollments reflect the cost per FYE taught at each course level from all collegiate (teaching) units.

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<sup>6</sup> "Planning and Evaluation Criteria for Allocating Resources in the College of Education by Darrell R. Lewis and Theodore E. Kellogg.

Exhibit VI identifies the relationship between tuition and instructional costs. The exhibit makes the comparison for both resident and non-resident tuition.

Expenditure Profiles - All Activities

Exhibit VII identifies state funded and other funded expenditures for all activities by collegiate unit. There are adjustments to the state funded expenditures for tuition and indirect cost recoveries assigned to each college. The effect of the adjustment isolates the net investment by the legislature in each unit for all purposes. The net legislative investment is then divided by the number of FYE students taught yielding a per unit amount.

Exhibit VIII analyzes the net legislative investment per FYE student taught for each of the three functions, specifying direct and indirect costs.

Exhibit IX compares FY1977 through the current fiscal year in terms of net legislatively supported direct expenses for instructional purposes (per FYE taught from Exhibit VIII). Comparisons are made in actual dollars as well as constant dollars, using FY1977 as a base year.



## Instructional Cost Study Technical Considerations and Exhibits

### Direct Costs

#### System Wide Considerations

The MPIS Instructional Cost Study assumes initially that "State" funded instructional accounts represent only instruction. Cost sharing and department/collegiate administrative expenditures applicable to organized research were removed from the state funded instructional costs by use of the Office of Research & Technology Transfer Administration (ORTTA) monthly certification system. The Academic Cost Committee concluded that a system wide faculty analysis identifying public service was impractical, since in most (but not all) instances, the public service component was minimal.

#### Collegiate Considerations

There were no basic differences in the definition of instructional costs among college units. The instructional expenditures have been uniformly processed by the Minnesota Cost Development Model (MCDM), except as follows:

Within the Medical School, (Twin Cities campus), the Clinical Sciences departments could not be analyzed by the MCDM. Many of their course offerings are not conducted in the classroom setting, thereby not requiring room scheduling to incorporate the needed statistics into the course inventory report (see Appendix B). The medical School participation in the Health Sciences Cost Study enabled reconciliation and substitution for course level costs for the Clinical Sciences, including Medical Technology and Occupational and Physical Therapy.

## Indirect Costs

### System Wide Considerations

Virtually all accounts representing indirect activities have unique objectives to which their costs should be allocated. Ideally each indirect account should have its own distribution base identified and its cost allocated to that base. However the volume of accounts included in indirect activities demands the grouping of similar accounts, coupled with a common base for distribution purposes.

At the system wide level it was empirically seen that a group of Administrative and General accounts provided benefit to all campuses. Accordingly these costs were distributed to a base that included the entire system.

A second group of accounts was seen as providing benefit to a lesser degree to the coordinate campuses. This condition arises from similar services and activities being supported at each coordinate campus. The need for a partial allocation from the second group of accounts arises simply because substantial service and benefit was provided. A weighting (benefiting) ratio of 50% was chosen which implied an intensity of use by coordinate campuses of one-half that of the Twin Cities campus and was chosen as a midpoint between no use and full use.

Academic Computer services represents a separate cost grouping listed under Academic Support. The method used in this instance was to first assign specific computing expenditures to the appropriate campuses. The residual of computer services costs was then allocated on the basis of computing usage by academic units (by activity) in accordance with University Computing records.

Graduate School Administration expenditures were assigned to teaching units based on graduate level student credit hours taught to students registered in the Graduate School.

Student Services accounts administered centrally were pooled, similarly to Administration and General Accounts.

Library costs were allocated consistently within each campus according to the use formula prescribed by the Academic Cost Committee. There were no system wide allocations made within this activity.

### Campus Considerations

#### Twin Cities

Physical Plant costs were allocated to all units (direct and indirect) based on assigned square feet. The square footage data within these units were further identified as to building and activity. Approximately 11% of the space identified as instructional was general classroom space and accordingly was not assigned to a specific teaching unit.

From time to time, courses offered by one teaching unit will be conducted in the instructional space of another unit. To recognize the overlapping use and the general instructional space, a residual pool of instructional space was developed. 20% of the costs of all assigned instructional space was deducted from each teaching unit's base and added to the residual pool along with the cost of the unassigned teaching space. The residual pool was then allocated to teaching units based on the number of FYE students taught. Therefore the total instructional cost of space amounted to 80% of the assigned space added to its FYE pro rata share of the residual pool. Medicine, Pharmacy, Nursing, Dentistry, Mortuary

Science, Veterinary medicine and Law were excluded from the above redistribution procedure.

Academic Support, other than computer services, has been allocated to each teaching unit based on direct costs of instruction. There have been offsets for public service components within the University Galleries and the Museum of Natural History prior to the allocation to teaching units. Specific academic support expenditures for Institute of Agriculture, Natural Resources, Home Economics and Health Sciences have been directly assigned to appropriate units in addition to campus wide academic support expenditures.

Student Services accounts which, in whole or in part, applied to the Twin Cities campus were pooled into two categories. The intention of the two groupings was to separate the accounts which benefited all teaching units from those having limited application. The definition of the base for the distribution of the limited pool essentially excludes teaching units which provide similar services at the collegiate level. Because the extent of student service activities within certain teaching units was not clear, a partial allocation of the limited pool was made to Liberal Arts, Education, Biological Sciences and General College. The remaining units were more easily assigned to or excluded from the base for the limited pool. The teaching units totally excluded were Health Sciences, Law and Management.

Library costs were allocated to teaching units based on the user formula agreed upon by the Academic Cost Committee. Prior to the allocation of costs to the teaching units, specific amounts were assigned to organized research and public service. A library utilization study is

being considered to more accurately assign costs to noninstructional activities.

#### Duluth

Physical Plant costs were allocated to activities based on assigned square footage. The assigned square footage data identified building and activity information.

There were no separate cost groupings and selective allocations of student services costs, as with the Twin Cities campus.

#### Morris, Crookston, Waseca

Physical Plant costs were allocated to activities based on assigned square footage.

#### Instructional Output

As recommended by the Academic Cost Committee, instructional output is measured by FYE/SCH and assigned to the budgetary department/college. Budgetary decisions are normally made along college and department lines. This method of accounting for faculty teaching effort should encourage interchange across departmental lines by giving the budgetary unit credit for instruction in related fields or interdepartmental programs.

The committee also recommended that student advising loads, as an instructional output should be separated from teaching loads and credited to the budgetary department/college of the student's advisor. The committee recommended that any revision or redesign of student data should address the need to recover the information. The implementation of thesis credit requirements in the Graduate School has aided in quantifying the advising workload.

## Exhibit I

The organization of this initial or "lead in" schedule serves two purposes. First, it provides an overview of all expenditures from current university accounts, setting out the major activities by campus. Within the instructional activity, collegiate instructional expenses are highlighted.

The second purpose of Exhibit I is to summarize the allocation process used to distribute indirect costs to other indirect activities and direct activities. The method used is sometimes referred to as a "Step Down Method." Under this method the summation, from left to right, of each direct cost activity and its corresponding indirect cost allocations, results in the fully allocated cost for the activity.

As more attention is drawn toward state funded instructional costs via "Average Cost Funding" and the "Cost Related Tuition Policy," Exhibit I reflects state supported indirect and fully allocated costs in the final two columns. State supported expenditures in this study are in agreement in total with the appropriations request submitted to the Minnesota Department of Finance.

UNIVERSITY OF MINNESOTA  
 Summary Schedule of Fully Allocated Costs  
 by Major Activity and Campus, FY 1988, In Thousands

Exhibit I

	Expenditures			Distribution of Indirect Costs							Total Funds		State Funds	
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>TWIN CITIES CAMPUSES</b>														
==Indirect Costs==														
Physical Plant	58,516.5	1,247.8	59,764.3	( 59,764.3)										
Administration & General	32,668.0	23,391.1	56,059.1	3,256.5	( 59,315.5)									
Academic Support (1)	12,859.4	2,091.8	14,951.3	1,789.3	391.7	( 17,132.4)								
Graduate School Admin	1,494.1	281.8	1,775.9	91.0	46.5		( 1,913.5)							
Student Services	13,161.0	4,675.4	17,836.4	2,005.2	467.3			( 20,309.0)						
Libraries	13,164.7	7,665.4	20,830.1	5,313.6	545.8				( 26,689.5)					
Academic Support-UMH (2)	4,573.8		4,573.8			( 3,878.6)	( 695.2)							
Subtotal	136,437.6	39,353.3	175,790.8											
==Direct Costs==														
Instruction														
Liberal Arts	41,511.9	1,026.8	42,538.7	4,627.7	3,923.4	3,703.9	393.2	5,566.2	6,958.7		25,173.2	67,711.9	19,615.5	61,127.4
Technology	34,264.5	3,633.1	37,897.6	4,135.7	3,368.5	3,336.5	382.4	3,609.3	4,060.6		18,892.8	56,790.5	14,968.2	49,232.6
Agriculture	6,452.2	834.5	7,286.7	1,490.5	641.3	399.2	80.9	453.9	537.4		3,603.1	10,889.8	2,961.7	9,413.9
Natural Resources	1,461.2	52.1	1,513.3	122.8	138.8	75.3	13.8	64.3	80.9		495.9	2,009.2	380.5	1,841.7
Home Economics	4,265.5	83.8	4,349.2	637.5	402.1	218.2	67.7	450.3	535.0		2,310.9	6,660.1	1,813.6	6,079.1
Medicine	24,047.0	11,769.3	35,816.3	2,006.7	2,794.4	4,993.6	535.8	1,261.5	2,514.0		14,106.0	49,922.3	11,454.3	35,501.3
Public Health	4,106.1	1,135.2	5,241.3	377.0	436.3	444.2	86.5	196.2	394.1		1,934.3	7,175.6	1,518.4	5,624.4
Pharmacy	2,851.4	434.3	3,285.8	561.4	286.5	514.6	11.6	106.7	189.7		1,670.5	4,956.3	1,622.1	4,273.5
Nursing	2,995.1	190.7	3,185.7	452.5	288.5	484.5	22.5	73.1	140.1		1,461.2	4,646.9	1,235.6	4,230.7
Dentistry	9,607.3	1,163.8	10,771.1	1,361.7	951.3	916.2	18.2	200.1	349.7		3,797.1	14,568.2	3,106.2	12,713.5
Humphrey Institute	957.8	409.7	1,367.5	205.1	108.5	99.8	34.4	46.7	103.4		598.0	1,965.5	492.5	1,450.3
Mortuary Science	270.6	8.6	279.2	64.1	25.7	23.6		13.1	22.2		148.6	427.8	124.5	395.1
Biological Sciences	5,705.3	1,237.3	6,942.6	1,064.2	590.4	542.8	45.7	435.5	545.1		3,223.8	10,166.4	2,628.7	8,334.0
Veterinary Medicine	4,959.4	295.3	5,254.7	884.0	476.8	438.3	12.7	179.8	311.6		2,303.3	7,558.0	1,905.0	6,864.4
Law	5,460.9	914.9	6,375.7	281.5	552.5	507.9	.5	238.9	406.7		1,988.1	8,363.9	1,522.8	6,983.6
Management	11,213.0	994.8	12,207.8	558.7	1,093.3	1,067.0	293.0	891.4	1,643.4		5,546.7	17,754.6	4,239.9	15,452.9
Education	12,484.0	824.3	13,308.3	1,925.9	1,204.0	1,136.5	294.1	1,090.7	1,643.0		7,294.1	20,602.4	5,854.5	18,338.5
General College	4,903.5	135.4	5,038.9	477.8	464.1	426.7		525.8	544.2		2,438.6	7,477.5	1,903.5	6,807.0
Summer Sessions	4,503.4		4,503.4	430.5	420.4	386.5	139.9	611.7	1,045.9		3,034.8	7,538.2	2,335.8	6,839.2
Continuing Education	12,195.4		12,195.4	1,264.7	1,138.5	1,052.1	135.9	1,684.5	2,528.6		7,804.4	19,999.8	6,021.5	18,216.9
Subtotal	194,215.4	25,143.9	219,359.3	22,929.9	19,305.5	20,767.2	2,568.8	17,699.8	24,554.3		107,825.5	327,184.8	85,504.8	279,720.2
Continuing Education/MC	4,863.6	6,893.6	11,757.3	800.4	1,034.7						1,835.2	13,592.4	1,409.2	6,272.8
Agricultural Extension	14,762.4	13,748.3	28,510.7	430.5	2,509.2						2,939.7	31,450.4	1,938.3	16,700.8
Public Service (academic)	12,372.0	56,439.8	68,811.8	5,593.4	6,056.0						11,649.4	80,461.2	9,137.5	21,509.5
Research (academic) (3)	25,256.4	126,405.4	151,661.7	11,518.3	13,347.5	243.7		752.2	800.7		26,662.4	178,324.1	20,721.7	45,978.1
Research (admin units)	26,399.4	15,776.9	42,176.3	4,266.8	3,711.9						7,978.7	50,155.0	6,421.6	32,820.9
Public Service (admin units)	3,980.2	1,875.5	5,855.7	1,614.9	515.4						3,464.7	9,320.4	2,827.6	6,807.8
Military	211.8	18.9	230.7	154.5	20.3						174.8	405.5	163.5	375.3
University Hospitals	10,397.7	207,896.5	218,294.2		8,645.3						8,645.3	226,939.5	5,226.1	15,623.8
Athletics & Support Service	2,891.0	83,899.4	86,790.5									86,790.5		2,891.0
U Wide Allocations to Coordinate Campuses					2,718.4		39.9	1,857.0		( 4,615.3)				
Total Twin Cities Campuses	431,787.6	577,451.5	1,009,239.1							( 4,615.3)	1,004,623.8	133,350.3	428,700.3	

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Summary of Fully Allocated Costs  
by Major Activity and Campus, FY 1988, In Thousands

	Expenditures			Distribution of Indirect Costs						Total Funds		State Funds		
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>DULUTH CAMPUS</b>														
==Indirect Costs==														
Physical Plant	7,061.8	20.8	7,082.6	( 7,082.6)										
Administration & General	2,058.2	316.0	2,374.3	258.5	( 2,632.8)									
Academic Support	1,431.5	486.7	1,918.2	659.3		( 2,707.5)								
Student Services	1,773.3	6.8	1,780.1	834.5	120.6			( 2,735.3)						
Libraries	2,163.7	101.8	2,265.5	797.3	153.5				( 3,216.3)					
Subtotal	14,488.6	932.1	15,420.7											
==Direct Costs==														
Instruction														
Business and Economics-UMD	2,386.7	80.6	2,467.2	352.6	168.6	273.4		293.3	341.9	287.3	1,717.0	4,184.2	1,536.7	3,923.4
Education & Human Services-UMD	4,064.8	271.6	4,336.5	582.4	291.8	473.1		484.6	599.6	495.2	2,926.7	7,263.2	2,616.3	6,681.1
Fine Arts-UMD	1,593.8	164.6	1,758.4	350.4	116.4	188.8		291.6	291.8	235.7	1,474.6	3,233.0	1,337.7	2,931.5
Liberal Arts-UMD	4,692.8	57.3	4,750.1	990.5	327.9	531.8		824.1	882.6	663.5	4,220.4	8,970.5	3,832.3	8,525.1
Medicine-UMD	3,060.0	310.5	3,370.5	110.9	223.3	362.2		92.3	126.1	245.3	1,160.2	4,530.7	969.4	4,029.5
Science & Engineering-UMD	6,968.7	285.4	7,254.1	822.5	493.9	801.0		684.3	742.6	763.2	4,307.5	11,561.6	3,810.1	10,778.8
Supportive Services-UMD	434.6	20.9	455.6	45.3	30.9	50.1		37.7	38.7	44.7	247.6	703.2	217.4	652.1
Subtotal	23,201.5	1,190.9	24,392.4	3,254.7	1,652.8	2,680.4		2,707.9	3,023.3	2,734.8	16,053.9	40,446.3	14,320.0	37,521.5
Public Service (academic)	177.2	993.0	1,170.2	340.5	79.3					72.3	492.1	1,662.3	453.0	630.2
Research (academic)	865.0	2,095.9	2,960.9	506.8	200.6	27.1		27.4	32.2	183.0	977.1	3,938.0	872.6	1,737.5
Research (admin units)	2,122.5	1,624.1	3,746.6	217.2	253.9					231.6	702.7	4,449.2	579.9	2,702.4
Public Service (admin units)	426.0	194.7	620.7	145.9	42.1					38.4	387.1	1,007.8	360.4	786.4
Athletics & Support Services	859.8	11,597.8	12,457.6	67.9							67.9	12,525.5	67.7	927.5
Total Duluth Campus	42,140.6	18,628.6	60,769.2							3,260.1		64,029.2	16,653.4	44,305.4
<b>MORRIS CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,631.3	33.3	1,864.6	( 1,864.6)										
Administration & General	972.7	7.7	980.4	91.6	( 1,071.9)									
Academic Support	638.3	154.1	792.3	54.5	105.7	( 952.5)								
Student Services	1,280.9	33.0	1,313.9	201.4	175.3			( 1,690.5)						
Libraries	600.3	8.7	609.0	273.8	81.2				( 964.1)					
U Wide Allocations														
Subtotal	5,323.5	236.7	5,560.2											
==Direct Costs==														
Instruction	4,853.7	109.2	4,962.8	1,164.7	662.1	952.5		1,690.5	915.9	672.2	6,057.8	11,020.6	5,614.1	10,467.8
Research (all)	33.4	208.7	242.1	21.4	32.3					15.0	68.6	310.7	62.0	95.4
Public Service (all)	59.5	55.4	114.9	57.4	15.3					7.1	128.0	243.0	123.3	182.9
Athletics & Support Services	329.1	3,868.7	4,197.8									4,197.8		329.1
U Wide Allocations														
Total Morris Campus	10,599.2	4,478.6	15,077.8							694.2		15,772.1	5,799.5	11,075.2

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Summary of Fully Allocated Costs  
by Major Activity and Campus, FY 1988, In Thousands

Exhibit I  
Page 3

	Expenditures			Distribuiton of Indirect Costs						Total Funds		State Funds		
	State Funds	Other Funds	Total Funds	Physical Plant	Admin and General	Academic Support	Grad School Admin	Student Services	Libraries	U Wide Allocations	Total Indirect Costs	Fully Allocated Costs	Total Indirect Costs	Fully Allocated Costs
<b>CROOKSTON CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,461.0	1.8	1,462.8	( 1,462.8)										
Administration & General	559.5	62.3	621.7	53.7	( 675.5)									
Academic Support	239.8	29.4	269.2	28.3	39.0	( 336.5)								
Student Services	593.0	10.7	603.6	186.9	87.4			( 877.9)						
Libraries	428.4	1.3	429.7	83.7	62.2				( 575.6)					
Subtotal	3,281.6	105.4	3,387.0											
==Direct Costs==														
Instruction	2,960.3	139.4	3,099.7	1,095.7	448.9	336.5		877.9	546.8	340.6	3,646.5	6,746.2	3,433.2	6,393.5
Public Service (all)	119.7	141.9	261.6	14.4	37.9				28.8	16.2	97.3	358.8	87.0	206.6
Athletics & Support Services	219.8	1,421.7	1,641.5									1,641.5		219.8
U Wide Allocations														
Total Crookston Campus	6,581.4	1,808.4	8,389.8							356.7		8,746.5	3,520.2	6,820.0
<b>WASECA CAMPUS</b>														
==Indirect Costs==														
Physical Plant	1,335.0	60.6	1,395.6	( 1,395.6)										
Administration & General	741.5	21.6	763.1	175.5	( 938.6)									
Academic Support	566.0	4.5	570.4	38.4	127.3	( 736.1)								
Student Services	946.0	9.7	955.7	62.2	213.3			( 1,231.2)						
Libraries	267.2	2.5	269.7	117.6	60.2				( 447.5)					
Subtotal	3,855.7	98.8	3,954.5											
==Direct Costs==														
Instruction	2,216.0	173.0	2,389.1	981.3	533.1	736.1		1,231.2	425.1	302.9	4,209.8	6,598.8	4,016.6	6,232.6
Public Service (all)	1.6	19.6	21.2	20.5	4.7				22.4	1.3	48.9	70.1	46.9	48.5
Athletics & Support Services	44.1	1,157.2	1,201.3									1,201.3		44.1
U Wide Allocations														
Total Waseca Campus	6,117.4	1,448.6	7,566.0							304.3	4,258.7	7,870.3	4,063.5	6,325.3
Student Aid	19,054.8	32,602.0	51,656.9									51,656.9		19,054.8
	516,281.0	636,417.7	1,152,698.7									1,152,698.7	163,386.9	516,281.0
	=====	=====	=====									=====	=====	=====

- (1) Includes the expenses of the Institute of Agriculture, Forestry and Home Economics (IAFHE) and Health Sciences Administration. Expenses for these administrative units have been allocated to the specific teaching units under each unit.
- (2) Includes the recommended treatment of the educational offset from UMHC. The expenses have been allocated to the specific teaching units benefiting from UMHC.
- (3) Includes departmental administration and cost sharing applicable to sponsored research.

Recap:		
Regular Instruction	391,996.8	340,335.6
Research	237,177.0	83,334.3
Public Service	138,166.5	53,145.4
Other	385,358.4	39,465.6
Total	1,152,698.7	516,281.0
	=====	=====

## Exhibit II

Exhibit II focuses on the direct and indirect costs of instruction by course level. Direct cost assignments are made to the course levels by the Minnesota Cost Development Model (MCDM). This computerized costing model uses the instructor clock hours by budgetary department to allocate academic salaries to course levels. Student-instructor clock hours are used to assign departmental support costs as well as each department's share of college office support costs, to course levels. Direct costs of course levels by department are then aggregated to college totals by course level. The assignment process is applied separately to state funds and other funds to enable presentation by source of funds.

Having identified the direct cost per course level, the appropriate indirect costs are assigned. The remainder of the schedule is devoted to the development of average unit costs per FYE student (direct, indirect and total). The final column focuses on the average unit total state supported costs per FYE student.

UNIVERSITY OF MINNESOTA  
Detail of Instructional Costs  
by College and Level  
FY 1988

Exhibit II

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---			State Total
							Direct	Indirect	Total	
<b>Liberal Arts</b>										
Lower Division	15,362.2	712.1	16,074.4	10,345.0	26,419.4	7,027	2,288	1,472	3,760	3,345
Upper Division	19,022.8	350.1	19,372.9	10,948.7	30,321.6	5,868	3,301	1,866	5,167	4,684
Graduate	7,126.8	-35.4	7,091.4	3,879.5	10,970.9	1,487	4,769	2,609	7,378	6,815
<b>Total</b>	<b>41,511.9</b>	<b>1,026.8</b>	<b>42,538.7</b>	<b>25,173.2</b>	<b>67,711.9</b>	<b>14,382</b>	<b>2,958</b>	<b>1,750</b>	<b>4,708</b>	<b>4,250</b>
<b>Technology</b>										
Lower Division	10,862.0	1,091.4	11,953.4	6,496.5	18,449.9	3,322	3,598	1,956	5,554	4,840
Upper Division	17,671.7	2,066.6	19,738.2	8,337.1	28,075.4	3,172	6,223	2,628	8,851	7,631
Graduate	5,730.8	475.2	6,206.0	4,059.2	10,265.1	1,446	4,292	2,807	7,099	6,188
<b>Total</b>	<b>34,264.5</b>	<b>3,633.1</b>	<b>37,897.6</b>	<b>18,892.8</b>	<b>56,790.5</b>	<b>7,940</b>	<b>4,773</b>	<b>2,379</b>	<b>7,152</b>	<b>6,201</b>
<b>Agriculture</b>										
Lower Division	1,647.9	330.2	1,978.1	1,055.9	3,034.0	336	5,887	3,143	9,030	7,544
Upper Division	3,269.0	387.2	3,656.1	1,371.2	5,027.4	336	10,881	4,081	14,962	13,004
Graduate	1,535.3	117.1	1,652.4	1,175.9	2,828.4	306	5,400	3,843	9,243	8,202
<b>Total</b>	<b>6,452.2</b>	<b>834.5</b>	<b>7,286.7</b>	<b>3,603.1</b>	<b>10,889.8</b>	<b>978</b>	<b>7,451</b>	<b>3,684</b>	<b>11,135</b>	<b>9,626</b>
<b>Natural Resources</b>										
Lower Division	182.1	11.4	193.5	61.0	254.6	20	9,677	3,051	12,728	11,476
Upper Division	800.9	19.9	820.7	238.4	1,059.1	63	13,028	3,784	16,811	15,580
Graduate	478.2	20.8	499.0	196.5	695.5	52	9,596	3,779	13,376	12,128
<b>Total</b>	<b>1,461.2</b>	<b>52.1</b>	<b>1,513.3</b>	<b>495.9</b>	<b>2,009.2</b>	<b>135</b>	<b>11,210</b>	<b>3,674</b>	<b>14,883</b>	<b>13,642</b>
<b>Home Economics</b>										
Lower Division	703.3	137.5	840.9	504.8	1,345.7	272	3,091	1,856	4,947	4,079
Upper Division	2,340.9	-36.8	2,304.1	1,074.7	3,378.8	441	5,225	2,437	7,662	7,199
Graduate	1,221.3	-17.0	1,204.3	731.3	1,935.6	256	4,704	2,857	7,561	7,010
<b>Total</b>	<b>4,265.5</b>	<b>83.8</b>	<b>4,349.2</b>	<b>2,310.9</b>	<b>6,660.1</b>	<b>969</b>	<b>4,488</b>	<b>2,385</b>	<b>6,873</b>	<b>6,274</b>
<b>Medicine</b>										
Lower Division	240.8	102.7	343.5	95.3	438.8	35	9,815	2,723	12,538	8,988
Upper Division	18,312.4	10,084.1	28,396.6	8,512.2	36,908.8	1,804	15,741	4,719	20,459	13,969
Graduate	5,493.7	1,582.5	7,076.2	5,498.4	12,574.7	2,026	3,493	2,714	6,207	4,929
<b>Total</b>	<b>24,047.0</b>	<b>11,769.3</b>	<b>35,816.3</b>	<b>14,106.0</b>	<b>49,922.3</b>	<b>3,865</b>	<b>9,267</b>	<b>3,650</b>	<b>12,916</b>	<b>9,185</b>

	Total Direct Costs by Source of Funds					FYE Students	--- Costs per FYE Student --- --- Total Funds ---			
	State	Other	Total	Indirect Costs	Total Costs		Direct	Indirect	Total	State Total
	-----	-----	-----	-----	-----		-----	-----	-----	-----
<b>Public Health</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,931.5	645.2	2,576.7	820.5	3,397.2	274	9,404	2,994	12,398	9,376
Graduate	2,174.6	489.9	2,664.5	1,113.9	3,778.4	327	8,148	3,406	11,555	9,344
<b>Total</b>	<b>4,106.1</b>	<b>1,135.2</b>	<b>5,241.3</b>	<b>1,934.3</b>	<b>7,175.6</b>	<b>601</b>	<b>8,721</b>	<b>3,219</b>	<b>11,939</b>	<b>9,358</b>
<b>Pharmacy</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	2,381.2	403.2	2,784.4	1,448.7	4,233.1	283	9,839	5,119	14,958	12,798
Graduate	470.2	31.1	501.4	221.8	723.2	44	11,395	5,042	16,436	14,812
<b>Total</b>	<b>2,851.4</b>	<b>434.3</b>	<b>3,285.8</b>	<b>1,670.5</b>	<b>4,956.3</b>	<b>327</b>	<b>10,048</b>	<b>5,109</b>	<b>15,157</b>	<b>13,069</b>
<b>Nursing</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,543.4	98.3	1,641.7	905.9	2,547.5	139	11,811	6,517	18,328	16,763
Graduate	1,451.6	92.4	1,544.0	555.3	2,099.4	85	18,165	6,533	24,698	22,360
<b>Total</b>	<b>2,995.1</b>	<b>190.7</b>	<b>3,185.7</b>	<b>1,461.2</b>	<b>4,646.9</b>	<b>224</b>	<b>14,222</b>	<b>6,523</b>	<b>20,745</b>	<b>18,887</b>
<b>Dentistry</b>										
Lower Division	98.7	1.4	100.0	70.5	170.5	18	5,557	3,915	9,472	8,885
Upper Division	8,362.6	1,106.4	9,468.9	3,269.5	12,738.5	526	18,002	6,216	24,218	20,979
Graduate	1,146.1	56.0	1,202.1	457.1	1,659.2	69	17,422	6,625	24,047	22,010
<b>Total</b>	<b>9,607.3</b>	<b>1,163.8</b>	<b>10,771.1</b>	<b>3,797.1</b>	<b>14,568.2</b>	<b>613</b>	<b>17,571</b>	<b>6,194</b>	<b>23,765</b>	<b>20,740</b>
<b>Humphrey Institute</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	131.7	67.7	199.4	59.8	259.1	13	15,337	4,598	19,934	13,851
Graduate	826.1	342.0	1,168.1	538.2	1,706.3	130	8,986	4,140	13,126	9,771
<b>Total</b>	<b>957.8</b>	<b>409.7</b>	<b>1,367.5</b>	<b>598.0</b>	<b>1,965.5</b>	<b>143</b>	<b>9,563</b>	<b>4,182</b>	<b>13,745</b>	<b>10,142</b>
<b>Mortuary Science</b>										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	270.6	8.6	279.2	148.6	427.8	40	6,980	3,715	10,696	9,878
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>270.6</b>	<b>8.6</b>	<b>279.2</b>	<b>148.6</b>	<b>427.8</b>	<b>40</b>	<b>6,980</b>	<b>3,715</b>	<b>10,696</b>	<b>9,878</b>
<b>Biological Sciences</b>										
Lower Division	2,550.0	553.0	3,103.1	1,523.2	4,626.2	602	5,155	2,530	7,685	6,323
Upper Division	2,145.5	465.3	2,610.8	1,090.1	3,700.9	350	7,459	3,115	10,574	8,642
Graduate	1,009.8	219.0	1,228.8	610.5	1,839.3	173	7,103	3,529	10,632	8,687
<b>Total</b>	<b>5,705.3</b>	<b>1,237.3</b>	<b>6,942.6</b>	<b>3,223.8</b>	<b>10,166.4</b>	<b>1,125</b>	<b>6,171</b>	<b>2,866</b>	<b>9,037</b>	<b>7,408</b>

	Total Direct Costs by Source of Funds				Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			State Total
	State	Other	Total	Total Funds				Direct	Indirect	Total	
<b>Veterinary Medicine</b>											
Lower Division	19.8	1.2	21.0	42.8	63.8	17	1,236	2,516	3,753	3,403	
Upper Division	3,595.6	214.1	3,809.7	1,871.6	5,681.3	486	7,839	3,851	11,690	10,610	
Graduate	1,344.0	80.0	1,424.0	388.9	1,812.9	48	29,667	8,102	37,769	34,373	
<b>Total</b>	<b>4,959.4</b>	<b>295.3</b>	<b>5,254.7</b>	<b>2,303.3</b>	<b>7,558.0</b>	<b>551</b>	<b>9,537</b>	<b>4,180</b>	<b>13,717</b>	<b>12,458</b>	
<b>Law</b>											
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	
Upper Division	5,444.5	912.1	6,356.6	1,981.5	8,338.1	730	8,708	2,714	11,422	9,537	
Graduate	16.4	2.7	19.2	6.6	25.8	2	9,581	3,309	12,890	10,755	
<b>Total</b>	<b>5,460.9</b>	<b>914.9</b>	<b>6,375.7</b>	<b>1,988.1</b>	<b>8,363.9</b>	<b>732</b>	<b>8,710</b>	<b>2,716</b>	<b>11,426</b>	<b>9,540</b>	
<b>Management</b>											
Lower Division	1,069.3	176.6	1,245.8	595.4	1,841.2	420	2,966	1,418	4,384	3,639	
Upper Division	4,479.3	413.3	4,892.6	2,173.5	7,066.1	1,203	4,067	1,807	5,874	5,097	
Graduate	5,664.4	405.0	6,069.4	2,777.8	8,847.3	1,108	5,478	2,507	7,985	7,034	
<b>Total</b>	<b>11,213.0</b>	<b>994.8</b>	<b>12,207.8</b>	<b>5,546.7</b>	<b>17,754.6</b>	<b>2,731</b>	<b>4,470</b>	<b>2,031</b>	<b>6,501</b>	<b>5,658</b>	
<b>Education</b>											
Lower Division	1,562.6	103.2	1,665.8	825.1	2,490.9	366	4,551	2,254	6,806	6,100	
Upper Division	6,075.4	401.1	6,476.5	3,186.6	9,663.2	1,233	5,253	2,584	7,837	6,994	
Graduate	4,846.0	320.0	5,166.0	3,282.3	8,448.4	1,112	4,646	2,952	7,597	6,728	
<b>Total</b>	<b>12,484.0</b>	<b>824.3</b>	<b>13,308.3</b>	<b>7,294.1</b>	<b>20,602.4</b>	<b>2,711</b>	<b>4,909</b>	<b>2,691</b>	<b>7,600</b>	<b>6,764</b>	
<b>General College</b>											
Lower Division	3,917.9	38.6	3,956.5	2,076.3	6,032.8	1,265	3,128	1,641	4,769	4,383	
Upper Division	985.6	96.9	1,082.5	362.3	1,444.7	137	7,901	2,644	10,546	9,213	
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0	
<b>Total</b>	<b>4,903.5</b>	<b>135.4</b>	<b>5,038.9</b>	<b>2,438.6</b>	<b>7,477.5</b>	<b>1,402</b>	<b>3,594</b>	<b>1,739</b>	<b>5,333</b>	<b>4,855</b>	
<b>Business &amp; Economics-UMD</b>											
Lower Division	1,029.5	32.6	1,062.1	771.5	1,833.6	326	3,258	2,367	5,625	5,282	
Upper Division	1,260.5	44.6	1,305.0	874.7	2,179.7	314	4,156	2,786	6,942	6,502	
Graduate	96.7	3.4	100.1	70.8	170.8	21	4,765	3,370	8,135	7,610	
<b>Total</b>	<b>2,386.7</b>	<b>80.6</b>	<b>2,467.2</b>	<b>1,717.0</b>	<b>4,184.2</b>	<b>661</b>	<b>3,733</b>	<b>2,598</b>	<b>6,330</b>	<b>5,936</b>	
<b>Education &amp; Human Services-UMD</b>											
Lower Division	1,455.6	97.3	1,552.9	1,007.2	2,560.1	404	3,844	2,493	6,337	5,826	
Upper Division	2,124.2	141.9	2,266.2	1,638.9	3,905.1	617	3,673	2,656	6,329	5,830	
Graduate	485.0	32.4	517.4	280.6	798.0	71	7,287	3,953	11,239	10,289	
<b>Total</b>	<b>4,064.8</b>	<b>271.6</b>	<b>4,336.5</b>	<b>2,926.7</b>	<b>7,263.2</b>	<b>1,092</b>	<b>3,971</b>	<b>2,680</b>	<b>6,651</b>	<b>6,118</b>	

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---			State
							Direct	Indirect	Total	Total
<b>Fine Arts-UMD</b>										
Lower Division	1,094.1	132.9	1,227.1	1,147.1	2,374.2	546	2,247	2,101	4,348	3,921
Upper Division	473.7	30.8	504.4	305.5	809.9	104	4,850	2,937	7,787	7,160
Graduate	26.0	0.9	26.9	22.0	48.9	7	3,841	3,147	6,988	6,543
<b>Total</b>	<b>1,593.8</b>	<b>164.6</b>	<b>1,758.4</b>	<b>1,474.6</b>	<b>3,233.0</b>	<b>657</b>	<b>2,676</b>	<b>2,244</b>	<b>4,921</b>	<b>4,462</b>
<b>Liberal Arts-UMD</b>										
Lower Division	2,810.8	61.4	2,872.2	2,674.6	5,546.8	1,252	2,294	2,136	4,430	4,190
Upper Division	1,842.1	-5.2	1,836.9	1,507.0	3,343.9	592	3,103	2,546	5,648	5,413
Graduate	39.9	1.1	41.0	38.8	79.8	13	3,156	2,984	6,140	5,775
<b>Total</b>	<b>4,692.8</b>	<b>57.3</b>	<b>4,750.1</b>	<b>4,220.4</b>	<b>8,970.5</b>	<b>1,857</b>	<b>2,558</b>	<b>2,273</b>	<b>4,831</b>	<b>4,591</b>
<b>Medicine-UMD</b>										
Lower Division	91.9	9.9	101.8	39.6	141.4	10	10,182	3,957	14,139	12,557
Upper Division	2,857.1	294.0	3,151.0	1,081.4	4,232.5	193	16,327	5,603	21,930	19,484
Graduate	111.0	6.7	117.7	39.2	156.8	5	23,536	7,833	31,369	28,681
<b>Total</b>	<b>3,060.0</b>	<b>310.5</b>	<b>3,370.5</b>	<b>1,160.2</b>	<b>4,530.7</b>	<b>208</b>	<b>16,205</b>	<b>5,578</b>	<b>21,782</b>	<b>19,373</b>
<b>Science &amp; Engineering-UMD</b>										
Lower Division	3,742.9	178.9	3,921.8	2,575.1	6,497.0	1,035	3,789	2,488	6,277	5,835
Upper Division	2,956.5	104.3	3,060.8	1,546.1	4,607.0	453	6,757	3,413	10,170	9,503
Graduate	269.2	2.2	271.4	186.2	457.7	54	5,026	3,449	8,475	8,052
<b>Total</b>	<b>6,968.7</b>	<b>285.4</b>	<b>7,254.1</b>	<b>4,307.5</b>	<b>11,561.6</b>	<b>1,542</b>	<b>4,704</b>	<b>2,793</b>	<b>7,498</b>	<b>6,990</b>
<b>Supportive Services-UMD</b>										
Lower Division	367.9	17.7	385.6	195.1	580.7	65	5,932	3,002	8,934	8,278
Upper Division	66.8	3.2	70.0	52.4	122.4	20	3,499	2,622	6,121	5,698
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>434.6</b>	<b>20.9</b>	<b>455.6</b>	<b>247.6</b>	<b>703.2</b>	<b>85</b>	<b>5,360</b>	<b>2,912</b>	<b>8,272</b>	<b>7,671</b>
<b>Morris</b>										
Lower Division	2,456.2	95.0	2,551.1	3,706.9	6,258.0	1,277	1,998	2,903	4,901	4,629
Upper Division	2,397.5	14.2	2,411.7	2,350.9	4,762.7	601	4,013	3,912	7,925	7,583
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>4,853.7</b>	<b>109.2</b>	<b>4,962.8</b>	<b>6,057.8</b>	<b>11,020.6</b>	<b>1,878</b>	<b>2,643</b>	<b>3,226</b>	<b>5,868</b>	<b>5,574</b>
<b>Crookston</b>										
Lower Division	2,960.3	139.4	3,099.7	3,646.5	6,746.2	766	4,047	4,760	8,807	8,347
Upper Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>2,960.3</b>	<b>139.4</b>	<b>3,099.7</b>	<b>3,646.5</b>	<b>6,746.2</b>	<b>766</b>	<b>4,047</b>	<b>4,760</b>	<b>8,807</b>	<b>8,347</b>

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			State Total
	State	Other	Total				--- Total Funds ---	Direct	Indirect	
<b>Waseca</b>										
Lower Division	2,216.0	173.0	2,389.1	4,209.8	6,598.8	798	2,994	5,275	8,269	7,810
Upper Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
<b>Total</b>	<b>2,216.0</b>	<b>173.0</b>	<b>2,389.1</b>	<b>4,209.8</b>	<b>6,598.8</b>	<b>798</b>	<b>2,994</b>	<b>5,275</b>	<b>8,269</b>	<b>7,810</b>
<b>Summer Session</b>										
Lower Division	912.2	0.0	912.2	625.6	1,537.8	499	1,828	1,254	3,082	2,801
Upper Division	2,714.0	0.0	2,714.0	1,426.4	4,140.5	846	3,208	1,686	4,894	4,493
Graduate	877.2	0.0	877.2	982.8	1,860.0	529	1,658	1,858	3,516	3,102
<b>Total</b>	<b>4,503.4</b>	<b>0.0</b>	<b>4,503.4</b>	<b>3,034.8</b>	<b>7,538.2</b>	<b>1,874</b>	<b>2,403</b>	<b>1,619</b>	<b>4,023</b>	<b>3,649</b>
<b>Continuing Education</b>										
Lower Division	3,654.7	0.0	3,654.7	2,853.0	6,507.7	2,332	1,567	1,223	2,791	2,522
Upper Division	6,330.4	0.0	6,330.4	3,744.8	10,075.1	2,315	2,734	1,618	4,352	3,973
Graduate	2,210.3	0.0	2,210.3	1,206.7	3,417.0	514	4,300	2,348	6,648	6,108
<b>Total</b>	<b>12,195.4</b>	<b>0.0</b>	<b>12,195.4</b>	<b>7,804.4</b>	<b>19,999.8</b>	<b>5,161</b>	<b>2,363</b>	<b>1,512</b>	<b>3,875</b>	<b>3,530</b>
<b>Twin Cities Campus</b>	<b>177,516.7</b>	<b>25,143.9</b>	<b>202,660.6</b>	<b>96,986.3</b>	<b>299,646.9</b>	<b>39,469</b>	<b>5,135</b>	<b>2,457</b>	<b>7,592</b>	<b>6,452</b>
<b>Duluth Campus</b>	<b>23,201.5</b>	<b>1,190.9</b>	<b>24,392.4</b>	<b>16,053.9</b>	<b>40,446.3</b>	<b>6,102</b>	<b>3,997</b>	<b>2,631</b>	<b>6,628</b>	<b>6,149</b>
<b>Morris Campus</b>	<b>4,853.7</b>	<b>109.2</b>	<b>4,962.8</b>	<b>6,057.8</b>	<b>11,020.6</b>	<b>1,878</b>	<b>2,643</b>	<b>3,226</b>	<b>5,868</b>	<b>5,574</b>
<b>Crookston Campus</b>	<b>2,960.3</b>	<b>139.4</b>	<b>3,099.7</b>	<b>3,646.5</b>	<b>6,746.2</b>	<b>766</b>	<b>4,047</b>	<b>4,760</b>	<b>8,807</b>	<b>8,347</b>
<b>Waseca Campus</b>	<b>2,216.0</b>	<b>173.0</b>	<b>2,389.1</b>	<b>4,209.8</b>	<b>6,598.8</b>	<b>798</b>	<b>2,994</b>	<b>5,275</b>	<b>8,269</b>	<b>7,810</b>
<b>Summer Session &amp; Extension</b>	<b>16,698.8</b>	<b>0.0</b>	<b>16,698.8</b>	<b>10,839.2</b>	<b>27,538.0</b>	<b>7,035</b>	<b>2,374</b>	<b>1,541</b>	<b>3,914</b>	<b>3,562</b>
<b>System Wide Totals</b>	<b>227,447.0</b>	<b>26,756.4</b>	<b>254,203.4</b>	<b>137,793.5</b>	<b>391,997.0</b>	<b>56,048</b>	<b>4,535</b>	<b>2,458</b>	<b>6,994</b>	<b>6,072</b>

UNIVERSITY OF MINNESOTA  
 Comparative Statement of Expenditures per  
 FYE Student - By Level of Instruction (Direct Only-Total Funds)  
 FY1977 through FY1988

Exhibit III

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988
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<b>Liberal Arts</b>									
Lower Division	1,183	1,311	1,356	1,445	1,664	2,169	2,106	2,038	2,288
Upper Division	1,742	2,006	2,070	2,253	2,778	3,123	3,168	3,191	3,301
Graduate	2,281	2,533	2,733	3,348	5,394	4,579	5,494	4,921	4,769
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Total	1,552	1,732	1,803	1,970	2,419	2,770	2,828	2,762	2,958
<b>Technology</b>									
Lower Division	1,266	1,390	1,556	1,557	1,791	2,741	2,585	3,026	3,598
Upper Division	2,349	2,513	2,761	2,690	3,272	4,269	4,478	5,268	6,223
Graduate	3,013	3,199	2,885	3,580	4,460	3,922	4,351	3,988	4,292
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Total	1,883	2,031	2,182	2,232	2,709	3,571	3,623	4,096	4,773
<b>Agriculture</b>									
Lower Division	1,372	1,704	1,926	2,333	4,960	4,160	4,433	5,682	5,887
Upper Division	2,664	3,207	3,272	3,533	6,489	6,649	7,500	9,207	10,881
Graduate	3,377	3,474	3,538	3,727	7,208	5,448	6,970	6,028	5,400
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Total	2,074	2,482	2,670	3,025	6,002	5,480	6,253	7,149	7,451
<b>Natural Resources</b>									
Lower Division	2,578	3,210	2,039	4,334	5,437	5,603	8,144	8,629	9,677
Upper Division	2,220	2,358	2,747	4,504	5,655	6,588	7,675	10,975	13,028
Graduate	4,741	4,949	5,269	5,252	7,721	4,682	10,216	8,650	9,596
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Total	2,628	2,761	3,011	4,567	5,909	6,005	8,429	9,769	11,210
<b>Home Economics</b>									
Lower Division	1,600	1,543	1,796	2,979	2,822	2,305	2,528	3,247	3,091
Upper Division	2,329	2,873	2,757	2,751	4,403	4,510	5,072	4,867	5,225
Graduate	3,025	2,872	3,290	3,815	2,325	4,630	5,668	5,088	4,704
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Total	2,144	2,309	2,403	2,909	3,536	3,924	4,445	4,488	4,488
<b>Medicine</b>									
Lower Division	2,070	1,845	2,143	2,527	4,226	5,907	8,864	7,739	9,815
Upper Division	5,898	4,435	4,756	4,951	7,554	8,829	13,230	13,131	15,741
Graduate	6,048	5,890	6,816	9,165	16,933	8,939	3,765	3,337	3,493
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Total	5,852	5,007	5,603	6,825	11,654	8,850	8,961	8,277	9,267
<b>Public Health</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	4,763	3,592	4,322	4,865	5,148	5,754	7,718	7,270	9,404
Graduate	4,270	3,837	4,314	5,013	4,961	6,092	6,579	7,165	8,148
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Total	4,611	3,663	4,320	4,904	5,062	5,923	7,094	7,217	8,721



Comparative statement of Expenditures  
 Per FYE Student-by Level of Instruction  
 (Direct Costs Only-Total Funds)  
 FY 1977 through FY1988

Exhibit III  
 Page 2

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987.	FY1988
	-----	-----	-----	-----	-----	-----	-----	-----	-----
<b>Pharmacy</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	5,588	6,014	5,745	6,698	8,132	9,696	10,707	9,065	9,839
Graduate	11,864	21,212	12,432	12,382	20,164	13,453	17,483	12,877	11,395
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Total	6,060	6,855	6,207	8,123	8,786	9,988	11,306	9,494	10,048
<b>Nursing</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	6,465	6,964	6,916	8,429	10,647	8,442	10,425	10,507	11,811
Graduate	3,879	4,593	3,438	4,671	4,550	13,321	15,240	17,715	18,165
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Total	5,614	6,284	5,627	7,054	7,966	10,383	12,310	13,088	14,222
<b>Dentistry</b>									
Lower Division	2,000	3,235	3,852	3,218	5,630	6,537	5,187	5,696	5,557
Upper Division	8,243	9,672	11,165	13,609	12,557	12,105	13,765	17,799	18,002
Graduate	13,592	18,621	14,407	21,339	12,110	14,978	17,225	16,624	17,422
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Total	7,457	8,985	10,197	12,661	12,317	12,173	13,856	17,320	17,571
<b>Humphrey Institute</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	0	0	0	0	23,636	34,727	17,211	15,122	15,337
Graduate	0	0	0	0	23,018	21,278	11,204	10,302	8,986
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Total	0	0	0	0	23,112	22,743	11,805	10,804	9,563
<b>Mortuary Science</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	2,555	2,503	3,312	3,824	3,594	3,771	4,653	4,622	6,980
Graduate	0	0	0	0	0	0	0	0	0
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Total	2,555	2,503	3,312	3,824	3,594	3,771	4,653	4,622	6,980
<b>Biological Sciences</b>									
Lower Division	1,661	1,648	1,898	1,669	2,184	2,475	3,163	3,708	5,155
Upper Division	2,904	2,897	2,980	3,353	4,344	4,942	4,720	5,391	7,459
Graduate	3,327	4,378	4,342	5,919	6,126	4,411	5,259	4,994	7,103
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Total	2,254	2,316	2,539	2,676	3,316	3,557	3,926	4,430	6,171
<b>Veterinary Medicine</b>									
Lower Division	2,334	2,864	3,150	650	2,778	3,266	5,467	1,222	1,236
Upper Division	8,415	8,524	5,260	9,523	12,367	14,291	14,053	7,310	7,839
Graduate	7,805	11,873	10,987	13,686	18,825	15,804	17,886	25,584	29,667
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Total	8,092	8,573	8,345	9,643	12,584	14,155	14,168	8,846	9,537

Comparative statement of Expenditures  
 Per FYE Student-by Level of Instruction  
 (Direct Costs Only-Total Funds)  
 FY 1977 through FY1988

Exhibit III  
 Page 3

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988
	-----	-----	-----	-----	-----	-----	-----	-----	-----
<b>Law</b>									
Lower Division	0	0	0	0	0	0	0	0	0
Upper Division	2,355	2,664	3,026	3,608	4,619	5,884	6,195	6,543	8,708
Graduate	2,356	2,745	2,275	2,805	2,259	2,826	6,819	7,199	9,581
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<b>Total</b>	<b>2,355</b>	<b>2,665</b>	<b>3,018</b>	<b>3,606</b>	<b>4,609</b>	<b>5,867</b>	<b>6,199</b>	<b>6,545</b>	<b>8,710</b>
<b>Management</b>									
Lower Division	1,388	1,242	1,568	1,588	2,852	2,552	2,766	2,972	2,966
Upper Division	1,416	1,530	1,600	2,095	2,557	2,910	2,805	3,266	4,067
Graduate	1,720	2,186	2,089	2,667	3,117	4,193	5,231	4,735	5,478
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<b>Total</b>	<b>1,486</b>	<b>1,638</b>	<b>1,715</b>	<b>2,230</b>	<b>2,822</b>	<b>3,311</b>	<b>3,639</b>	<b>3,816</b>	<b>4,470</b>
<b>Education</b>									
Lower Division	3,253	3,485	3,352	3,451	4,137	4,391	4,548	4,195	4,551
Upper Division	2,913	2,777	3,035	3,496	4,552	4,514	4,632	4,670	5,253
Graduate	3,628	4,187	4,133	4,267	4,683	4,566	4,829	5,672	4,646
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<b>Total</b>	<b>3,159</b>	<b>3,234</b>	<b>3,352</b>	<b>3,692</b>	<b>4,527</b>	<b>4,513</b>	<b>4,696</b>	<b>4,939</b>	<b>4,909</b>
<b>General College</b>									
Lower Division	1,164	1,294	1,375	1,347	1,507	1,802	1,929	2,238	3,128
Upper Division	1,155	1,752	1,902	1,500	2,463	2,693	3,974	5,748	7,901
Graduate	1,166	0	0	0	0	0	0	0	0
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<b>Total</b>	<b>1,163</b>	<b>1,338</b>	<b>1,439</b>	<b>1,365</b>	<b>2,297</b>	<b>1,923</b>	<b>2,169</b>	<b>2,576</b>	<b>3,594</b>
<b>Business &amp; Economics-UMD</b>									
Lower Division	848	789	721	1,237	1,405	2,155	2,626	2,978	3,258
Upper Division	1,362	1,731	1,846	1,904	2,996	3,615	3,129	3,626	4,156
Graduate	2,969	2,255	2,495	3,145	4,440	4,179	5,108	4,814	4,765
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<b>Total</b>	<b>1,143</b>	<b>1,272</b>	<b>1,311</b>	<b>1,605</b>	<b>2,253</b>	<b>2,920</b>	<b>2,933</b>	<b>3,346</b>	<b>3,733</b>
<b>Education-UMD</b>									
Lower Division	1,103	1,225	1,082	1,308	1,714	1,825	0	0	0
Upper Division	1,769	1,734	1,878	2,012	2,617	2,713	0	0	0
Graduate	3,573	3,996	4,443	3,292	4,014	4,145	0	0	0
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<b>Total</b>	<b>1,559</b>	<b>1,630</b>	<b>1,632</b>	<b>1,742</b>	<b>2,270</b>	<b>2,483</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Education &amp; Human Services-UMD</b>									
Lower Division	0	0	0	0	0	0	2,723	2,914	3,844
Upper Division	0	0	0	0	0	0	3,605	3,383	3,673
Graduate	0	0	0	0	0	0	4,576	8,194	7,287
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<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,612</b>	<b>3,425</b>	<b>3,971</b>

Comparative statement of Expenditures  
 Per FYE Student-by Level of Instruction  
 (Direct Costs Only-Total Funds)  
 FY 1977 through FY1988

Exhibit III  
 Page 4

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988
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<b>Fine Arts-UMD</b>									
Lower Division	1,395	1,415	1,661	1,846	2,258	2,358	2,325	2,176	2,247
Upper Division	2,225	2,417	2,806	3,052	4,091	4,151	5,114	4,507	4,850
Graduate	3,930	2,410	3,357	3,178	4,935	4,976	4,271	3,603	3,841
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Total	1,617	1,678	1,951	2,149	2,640	2,717	2,779	2,573	2,676
<b>Letters &amp; Science-UMD</b>									
Lower Division	896	923	1,016	1,093	1,417	2,196	0	0	0
Upper Division	1,427	2,074	2,097	2,378	2,617	4,113	0	0	0
Graduate	3,090	3,713	3,430	3,902	7,051	4,808	0	0	0
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Total	1,073	1,253	1,327	1,485	1,821	2,834	0	0	0
<b>Liberal Arts-UMD</b>									
Lower Division	0	0	0	0	0	0	1,837	2,007	2,294
Upper Division	0	0	0	0	0	0	2,774	3,210	3,103
Graduate	0	0	0	0	0	0	3,573	4,633	3,156
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Total	0	0	0	0	0	0	2,130	2,361	2,558
<b>Science &amp; Engineering-UMD</b>									
Lower Division	0	0	0	0	0	0	3,109	3,849	3,789
Upper Division	0	0	0	0	0	0	4,503	6,500	6,757
Graduate	0	0	0	0	0	0	5,914	7,228	5,026
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Total	0	0	0	0	0	0	3,663	4,749	4,704
<b>Medicine-UMD</b>									
Lower Division	0	0	0	4,958	16,165	7,987	12,656	9,459	10,182
Upper Division	12,459	12,233	10,834	10,264	11,681	12,791	15,211	14,785	16,327
Graduate	26,712	27,103	24,100	87,100	22,390	16,383	15,872	18,221	23,536
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Total	12,553	12,416	10,903	10,843	12,225	12,638	15,140	14,632	16,205
<b>Social Development-UMD</b>									
Lower Division	1,445	7,574	6,342	5,841	6,740	6,152	0	0	0
Upper Division	2,271	4,082	3,623	4,855	6,790	7,974	0	0	0
Graduate	4,705	2,832	2,109	2,687	5,166	4,919	0	0	0
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Total	3,734	3,599	3,049	3,985	5,916	6,568	0	0	0
<b>Support Services-UMD</b>									
Lower Division	0	0	0	0	1,677	3,349	3,116	3,066	5,932
Upper Division	0	0	0	0	7,452	7,744	3,016	2,745	3,499
Graduate	0	0	0	0	0	0	0	0	0
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Total	0	0	0	0	2,630	4,134	3,101	3,012	5,360

Comparative statement of Expenditures  
 Per FYE Student-by Level of Instruction  
 (Direct Costs Only-Total Funds)  
 FY 1977 through FY1988

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988
	-----	-----	-----	-----	-----	-----	-----	-----	-----
<b>Morris</b>									
Lower Division	1,574	1,678	1,849	1,963	1,520	1,922	1,897	1,945	1,998
Upper Division	1,952	2,395	2,954	2,817	2,831	2,577	3,274	3,357	4,013
Graduate	0	0	0	0	0	0	0	0	0
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Total	1,709	1,942	2,261	2,248	2,009	2,167	2,394	2,445	2,643
<b>Crookston</b>									
Lower Division	1,770	1,954	2,086	2,090	2,358	2,716	3,645	3,365	4,047
Upper Division	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0
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Total	1,770	1,954	2,086	2,090	2,358	2,716	3,645	3,365	4,047
<b>Waseca</b>									
Lower Division	1,626	1,958	2,031	2,651	2,204	2,626	2,607	2,902	2,994
Upper Division	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0
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Total	1,626	1,958	2,031	2,651	2,204	2,626	2,607	2,902	2,994
<b>Summer Session</b>									
Lower Division	0	0	0	0	1,210	1,432	1,685	1,705	1,828
Upper Division	0	0	0	0	1,894	2,321	2,702	2,790	3,208
Graduate	0	0	0	0	2,586	2,413	2,596	3,081	1,658
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Total	0	0	0	0	1,783	2,075	2,391	2,512	2,403
<b>Continuing Education</b>									
Lower Division	0	0	0	0	1,882	1,620	1,577	1,570	1,567
Upper Division	0	0	0	0	2,685	2,674	2,534	3,036	2,734
Graduate	0	0	0	0	4,633	3,298	3,520	2,892	4,300
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Total	0	0	0	0	2,553	2,304	2,240	2,356	2,363

#### Exhibit IV

Exhibit IV provides an historical view of the direct (state supported) instructional expenditures by collegiate unit. Each year's expenditures have been inflated to the FY1988 level using the Higher Education Price Index.

The resulting constant dollar expenditures allow the observation of "real" expenditures during this period of time. The FYE students taught are also listed by collegiate unit for each year. The combination of constant dollar expenditures and FYE students taught allows the cost per FYE student in constant dollars to be defined for each year. The final comparison made in this exhibit is the relationship of the per FYE costs of each year to the base year. The results of this comparison are expressed in a percentage of increase or (decrease) from the base year. In most instances, the Base Year is FY1973, however, when appropriate a more recent fiscal year has been used.

The College of Veterinary Medicine comparisons shows a significant decrease in instructional expenditures from FY1986 to FY1987 and beyond. An effort analysis conducted by the college shifted \$3.1 million from instruction to research and public service. This adjustment will be continued in future years even though Department of Finance and legislative analysts have not yet agreed with the adjustment.

UNIVERSITY OF MINNESOTA  
 Direct Instructional (Collegiate) Expenditures  
 State Instructional Funds  
 Inflated to Constant Dollars per Higher Education Price Index  
 FY 1973 Through FY 1988

Exhibit IV  
 Page No. 1

	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Liberal Arts</b>											
Direct Expenditures-Actual	\$ 15,895,162	\$ 17,139,781	\$ 20,988,593	\$ 22,437,400	\$ 25,550,600	\$ 28,244,887	\$ 30,307,235	\$ 33,763,492	\$ 35,846,918	\$ 38,421,234	\$ 41,511,900
-Constant	\$ 43,810,094	\$ 40,678,414	\$ 43,836,176	\$ 40,771,961	\$ 38,155,563	\$ 36,045,856	\$ 36,715,050	\$ 38,329,602	\$ 38,953,651	\$ 40,104,450	\$ 41,511,900
Percent Change From Base Year	.0%	( 7.1%)	.1%	( 6.9%)	( 12.9%)	( 17.7%)	( 16.2%)	( 12.5%)	( 11.1%)	( 8.5%)	( 5.2%)
FYE Students	14,774	14,417	13,814	12,714	13,169	12,993	12,980	12,903	13,533	14,343	14,382
Percent Change From Base Year	.0%	( 2.4%)	( 6.5%)	( 13.9%)	( 10.9%)	( 12.1%)	( 12.1%)	( 12.7%)	( 8.4%)	( 2.9%)	( 2.7%)
Constant \$ per FYE Student	\$ 2,965	\$ 2,822	\$ 3,173	\$ 3,207	\$ 2,897	\$ 2,774	\$ 2,829	\$ 2,971	\$ 2,878	\$ 2,796	\$ 2,886
Percent Change From Base Year	.0%	( 4.8%)	7.0%	8.1%	( 2.3%)	( 6.4%)	( 4.6%)	.2%	( 2.9%)	( 5.7%)	( 2.7%)
<b>Technology</b>											
Direct Expenditures-Actual	\$ 10,242,856	\$ 11,031,463	\$ 12,918,162	\$ 14,847,000	\$ 17,019,800	\$ 18,928,421	\$ 21,753,900	\$ 27,541,581	\$ 29,079,789	\$ 32,928,895	\$ 34,264,500
-Constant	\$ 28,231,262	\$ 26,181,339	\$ 26,980,504	\$ 26,979,120	\$ 25,416,235	\$ 24,156,271	\$ 26,353,296	\$ 31,266,252	\$ 31,600,037	\$ 34,371,494	\$ 34,264,500
Percent Change From Base Year	.0%	( 7.3%)	( 4.4%)	( 4.4%)	( 10.0%)	( 14.4%)	( 6.7%)	10.8%	11.9%	21.7%	21.4%
FYE Students	5,800	6,296	6,925	7,048	7,908	8,669	8,718	8,570	8,404	8,507	7,940
Percent Change From Base Year	.0%	8.6%	19.4%	21.5%	36.3%	49.5%	50.3%	47.8%	44.9%	46.7%	36.9%
Constant \$ per FYE Student	\$ 4,867	\$ 4,158	\$ 3,896	\$ 3,828	\$ 3,214	\$ 2,787	\$ 3,023	\$ 3,648	\$ 3,760	\$ 4,040	\$ 4,315
Percent Change From Base Year	.0%	( 14.6%)	( 20.0%)	( 21.4%)	( 34.0%)	( 42.8%)	( 37.9%)	( 25.0%)	( 22.7%)	( 17.0%)	( 11.3%)
<b>Agriculture</b>											
Direct Expenditures-Actual	\$ 2,333,493	\$ 2,723,530	\$ 3,434,334	\$ 3,926,900	\$ 4,226,000	\$ 5,133,843	\$ 5,472,200	\$ 5,882,328	\$ 6,303,028	\$ 6,661,075	\$ 6,452,200
-Constant	\$ 6,431,551	\$ 6,463,845	\$ 7,172,852	\$ 7,135,738	\$ 6,310,827	\$ 6,551,762	\$ 6,629,179	\$ 6,677,843	\$ 6,849,290	\$ 6,952,894	\$ 6,452,200
Percent Change From Base Year	.0%	.5%	11.5%	10.9%	( 1.9%)	1.9%	3.1%	3.8%	6.5%	8.1%	.3%
FYE Students	1,191	1,351	1,623	1,553	1,433	1,262	1,108	1,105	1,030	978	978
Percent Change From Base Year	.0%	13.4%	36.3%	30.4%	20.3%	6.0%	( 7.0%)	( 7.2%)	( 13.5%)	( 17.9%)	( 17.9%)
Constant \$ per FYE Student	\$ 5,400	\$ 4,784	\$ 4,420	\$ 4,595	\$ 4,404	\$ 5,192	\$ 5,983	\$ 6,043	\$ 6,650	\$ 7,109	\$ 6,597
Percent Change From Base Year	.0%	( 11.4%)	( 18.2%)	( 14.9%)	( 18.4%)	( 3.9%)	10.8%	11.9%	23.1%	31.7%	22.2%
<b>Natural Resources</b>											
Direct Expenditures-Actual	\$ 423,140	\$ 502,747	\$ 638,974	\$ 646,200	\$ 759,300	\$ 718,722	\$ 986,200	\$ 1,049,376	\$ 1,116,991	\$ 1,401,140	\$ 1,461,200
-Constant	\$ 1,166,254	\$ 1,193,186	\$ 1,334,543	\$ 1,174,238	\$ 1,133,888	\$ 917,226	\$ 1,194,711	\$ 1,191,292	\$ 1,213,797	\$ 1,462,523	\$ 1,461,200
Percent Change From Base Year	.0%	2.3%	14.4%	.7%	( 2.8%)	( 21.4%)	2.4%	2.1%	4.1%	25.4%	25.3%
FYE Students	236	317	254	222	172	149	172	181	136	145	135
Percent Change From Base Year	.0%	34.3%	7.6%	( 5.9%)	( 27.1%)	( 36.9%)	( 27.1%)	( 23.3%)	( 42.4%)	( 38.6%)	( 42.8%)
Constant \$ per FYE Student	\$ 4,942	\$ 3,764	\$ 5,254	\$ 5,289	\$ 6,592	\$ 6,156	\$ 6,946	\$ 6,582	\$ 8,925	\$ 10,086	\$ 10,824
Percent Change From Base Year	.0%	( 23.8%)	6.3%	7.0%	33.4%	24.6%	40.6%	33.2%	80.6%	104.1%	119.0%
<b>Home Economics</b>											
Direct Expenditures-Actual	\$ 808,108	\$ 859,643	\$ 1,321,865	\$ 1,790,700	\$ 1,956,800	\$ 2,253,636	\$ 3,295,665	\$ 3,712,661	\$ 3,957,612	\$ 4,148,686	\$ 4,265,500
-Constant	\$ 2,227,300	\$ 2,040,219	\$ 2,760,809	\$ 3,253,958	\$ 2,922,155	\$ 2,876,069	\$ 3,992,463	\$ 4,214,754	\$ 4,300,605	\$ 4,330,438	\$ 4,265,500
Percent Change From Base Year	.0%	( 8.4%)	24.0%	46.1%	31.2%	29.1%	79.3%	89.2%	93.1%	94.4%	91.5%
FYE Students	688	735	758	768	705	618	951	958	918	958	969
Percent Change From Base Year	.0%	6.8%	10.2%	11.6%	2.5%	( 10.2%)	38.2%	39.2%	33.4%	39.2%	40.8%
Constant \$ per FYE Student	\$ 3,237	\$ 2,776	\$ 3,642	\$ 4,237	\$ 4,145	\$ 4,654	\$ 4,198	\$ 4,400	\$ 4,685	\$ 4,520	\$ 4,402
Percent Change From Base Year	.0%	( 14.3%)	12.5%	30.9%	28.0%	43.8%	29.7%	35.9%	44.7%	39.6%	36.0%

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Direct Instructional (Collegiate) Expenditures  
 State Instructional Funds  
 Inflated to Constant Dollars per Higher Education Price Index  
 FY 1973 Through FY 1988

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	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Medical School</b>											
Direct Expenditures-Actual	\$ 7,374,636	\$ 9,236,957	\$ 13,922,672	\$ 13,518,703	\$ 15,862,213	\$ 18,216,432	\$ 20,902,464	\$ 23,347,953	\$ 23,242,800	\$ 22,256,298	\$ 24,047,000
-Constant	\$ 20,325,902	\$ 21,922,378	\$ 29,078,495	\$ 24,565,415	\$ 23,687,571	\$ 23,247,637	\$ 25,321,842	\$ 26,505,486	\$ 25,257,176	\$ 23,231,336	\$ 24,047,000
Percent Change From Base Year	.0%	7.9%	43.1%	20.9%	16.5%	14.4%	24.6%	30.4%	24.3%	14.3%	18.3%
FYE Students	2,867	3,666	4,362	4,332	4,319	4,046	4,147	4,106	3,919	3,802	3,865
Percent Change From Base Year	.0%	27.9%	52.1%	51.1%	50.6%	41.1%	44.6%	43.2%	36.7%	32.6%	34.8%
Constant \$ per FYE Student	\$ 7,090	\$ 5,980	\$ 6,666	\$ 5,671	\$ 5,485	\$ 5,746	\$ 6,106	\$ 6,455	\$ 6,445	\$ 6,110	\$ 6,222
Percent Change From Base Year	.0%	( 15.7%)	( 6.0%)	( 20.0%)	( 22.6%)	( 19.0%)	( 13.9%)	( 8.9%)	( 9.1%)	( 13.8%)	( 12.2%)
<b>Public Health</b>											
Direct Expenditures-Actual	\$ 567,434	\$ 937,439	\$ 1,528,982	\$ 1,609,100	\$ 1,749,900	\$ 2,093,717	\$ 3,020,300	\$ 3,462,009	\$ 3,672,642	\$ 3,650,068	\$ 4,106,100
-Constant	\$ 1,563,956	\$ 2,224,855	\$ 3,193,388	\$ 2,923,965	\$ 2,613,184	\$ 2,671,982	\$ 3,658,878	\$ 3,930,205	\$ 3,990,938	\$ 3,809,976	\$ 4,106,100
Percent Change From Base Year	.0%	42.3%	104.2%	87.0%	67.1%	70.8%	134.0%	151.3%	155.2%	143.6%	162.5%
FYE Students	491	531	606	647	644	842	794	755	706	666	601
Percent Change From Base Year	.0%	8.1%	23.4%	31.8%	31.2%	71.5%	61.7%	53.8%	43.8%	35.6%	22.4%
Constant \$ per FYE Student	\$ 3,185	\$ 4,190	\$ 5,270	\$ 4,519	\$ 4,058	\$ 3,173	\$ 4,608	\$ 5,206	\$ 5,653	\$ 5,721	\$ 6,832
Percent Change From Base Year	.0%	31.5%	65.4%	41.9%	27.4%	( .4%)	44.7%	63.4%	77.5%	79.6%	114.5%
<b>Pharmacy</b>											
Direct Expenditures-Actual	\$ 734,356	\$ 994,661	\$ 1,272,443	\$ 1,631,100	\$ 1,797,800	\$ 1,827,599	\$ 2,107,700	\$ 2,476,363	\$ 2,658,105	\$ 2,755,998	\$ 2,851,400
-Constant	\$ 2,024,025	\$ 2,360,662	\$ 2,657,588	\$ 2,963,942	\$ 2,684,715	\$ 2,332,364	\$ 2,553,328	\$ 2,811,262	\$ 2,888,474	\$ 2,876,737	\$ 2,851,400
Percent Change From Base Year	.0%	16.6%	31.3%	46.4%	32.6%	15.2%	26.2%	38.9%	42.7%	42.1%	40.9%
FYE Students	262	339	319	318	308	321	313	309	317	320	327
Percent Change From Base Year	.0%	29.4%	21.8%	21.4%	17.6%	22.5%	19.5%	17.9%	21.0%	22.1%	24.8%
Constant \$ per FYE Student	\$ 7,725	\$ 6,964	\$ 8,331	\$ 9,321	\$ 8,717	\$ 7,266	\$ 8,158	\$ 9,098	\$ 9,112	\$ 8,990	\$ 8,720
Percent Change From Base Year	.0%	( 9.9%)	7.8%	20.7%	12.8%	( 5.9%)	5.6%	17.8%	17.9%	16.4%	12.9%
<b>Nursing</b>											
Direct Expenditures-Actual	\$ 663,832	\$ 810,347	\$ 1,116,839	\$ 1,366,000	\$ 1,958,300	\$ 2,094,175	\$ 2,241,800	\$ 2,635,593	\$ 2,718,695	\$ 2,859,740	\$ 2,995,100
-Constant	\$ 1,829,647	\$ 1,923,224	\$ 2,332,598	\$ 2,482,217	\$ 2,924,395	\$ 2,672,566	\$ 2,715,781	\$ 2,992,026	\$ 2,954,315	\$ 2,985,024	\$ 2,995,100
Percent Change From Base Year	.0%	5.1%	27.5%	35.7%	59.8%	46.1%	48.4%	63.5%	61.5%	63.1%	63.7%
FYE Students	173	236	219	267	306	219	282	269	235	228	224
Percent Change From Base Year	.0%	36.4%	26.6%	54.3%	76.9%	77.5%	63.0%	55.5%	35.8%	31.8%	29.5%
Constant \$ per FYE Student	\$ 10,576	\$ 8,149	\$ 10,651	\$ 9,297	\$ 9,557	\$ 8,705	\$ 9,630	\$ 11,123	\$ 12,572	\$ 13,092	\$ 13,371
Percent Change From Base Year	.0%	( 22.9%)	.7%	( 12.1%)	( 9.6%)	( 17.7%)	( 8.9%)	5.2%	18.9%	23.8%	26.4%
<b>Dentistry</b>											
Direct Expenditures-Actual	\$ 2,559,433	\$ 4,404,603	\$ 5,634,753	\$ 6,796,100	\$ 8,809,500	\$ 7,350,558	\$ 7,637,600	\$ 8,153,284	\$ 8,325,400	\$ 9,397,594	\$ 9,607,300
-Constant	\$ 7,054,285	\$ 10,453,591	\$ 11,768,584	\$ 12,349,485	\$ 13,155,520	\$ 9,380,712	\$ 9,252,407	\$ 9,255,919	\$ 9,046,935	\$ 9,809,298	\$ 9,607,300
Percent Change From Base Year	.0%	48.2%	66.8%	75.1%	86.5%	33.0%	31.2%	31.2%	28.2%	39.1%	36.2%
FYE Students	706	824	932	831	814	814	747	689	628	602	613
Percent Change From Base Year	.0%	16.7%	32.0%	17.7%	15.3%	15.3%	5.8%	( 2.4%)	( 11.0%)	( 14.7%)	( 13.2%)
Constant \$ per FYE Student	\$ 9,992	\$ 12,686	\$ 12,627	\$ 14,861	\$ 16,162	\$ 11,524	\$ 12,386	\$ 13,434	\$ 14,406	\$ 16,295	\$ 15,673
Percent Change From Base Year	.0%	27.0%	26.4%	48.7%	61.7%	15.3%	24.0%	34.4%	44.2%	63.1%	56.9%

Direct Instructional (Collegiate) Expenditures  
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	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Mortuary Science</b>											
Direct Expenditures-Actual	\$ 103,373	\$ 116,277	\$ 143,031	\$ 167,400	\$ 192,800	\$ 221,523	\$ 249,500	\$ 266,195	\$ 274,839	\$ 262,964	\$ 270,600
-Constant	\$ 284,916	\$ 275,964	\$ 298,730	\$ 304,190	\$ 287,915	\$ 282,706	\$ 302,251	\$ 302,195	\$ 298,658	\$ 274,484	\$ 270,600
Percent Change From Base Year	.0%	( 3.1%)	4.8%	6.8%	1.1%	( .8%)	6.1%	6.1%	4.8%	( 3.7%)	( 5.0%)
FYE Students	56	49	65	51	51	64	74	72	62	60	40
Percent Change From Base Year	.0%	( 12.5%)	16.1%	( 8.9%)	( 8.9%)	14.3%	32.1%	28.6%	10.7%	7.1%	( 28.6%)
Constant \$ per FYE Student	\$ 5,088	\$ 5,632	\$ 4,596	\$ 5,965	\$ 5,645	\$ 4,417	\$ 4,084	\$ 4,197	\$ 4,817	\$ 4,575	\$ 6,765
Percent Change From Base Year	.0%	10.7%	( 9.7%)	17.2%	11.0%	( 13.2%)	( 19.7%)	( 17.5%)	( 5.3%)	( 10.1%)	33.0%
<b>Biological Sciences</b>											
Direct Expenditures-Actual	\$ 2,153,034	\$ 2,336,152	\$ 2,965,865	\$ 3,200,000	\$ 3,007,200	\$ 3,457,522	\$ 3,719,500	\$ 4,189,321	\$ 4,638,153	\$ 5,098,804	\$ 5,705,300
-Constant	\$ 5,934,172	\$ 5,544,467	\$ 6,194,421	\$ 5,814,857	\$ 4,490,752	\$ 4,412,457	\$ 4,505,909	\$ 4,755,877	\$ 5,040,126	\$ 5,322,180	\$ 5,705,300
Percent Change From Base Year	.0%	( 6.6%)	4.4%	( 2.0%)	( 24.3%)	( 25.6%)	( 24.1%)	( 19.9%)	( 15.1%)	( 10.3%)	( 3.9%)
FYE Students	1,239	1,463	1,377	1,327	1,206	1,256	1,232	1,234	1,196	1,191	1,125
Percent Change From Base Year	.0%	18.1%	11.1%	7.1%	( 2.7%)	1.4%	( .6%)	( .4%)	( 3.5%)	( 3.9%)	( 9.2%)
Constant \$ per FYE Student	\$ 4,789	\$ 3,790	\$ 4,498	\$ 4,382	\$ 3,724	\$ 3,513	\$ 3,657	\$ 3,854	\$ 4,214	\$ 4,469	\$ 5,071
Percent Change From Base Year	.0%	( 20.9%)	( 6.1%)	( 8.5%)	( 22.3%)	( 26.6%)	( 23.6%)	( 19.5%)	( 12.0%)	( 6.7%)	5.9%
<b>Veterinary Medicine</b>											
Direct Expenditures-Actual	\$ 2,023,412	\$ 2,607,097	\$ 3,438,596	\$ 3,513,900	\$ 4,137,700	\$ 5,374,093	\$ 6,193,200	\$ 7,201,219	\$ 7,506,681	\$ 4,977,747	\$ 4,959,400
-Constant	\$ 5,576,909	\$ 6,187,510	\$ 7,181,753	\$ 6,385,258	\$ 6,178,965	\$ 6,858,366	\$ 7,502,619	\$ 8,175,098	\$ 8,157,260	\$ 5,195,820	\$ 4,959,400
Percent Change From Base Year	.0%	10.9%	28.8%	14.5%	10.8%	23.0%	34.5%	46.6%	46.3%	( 6.8%)	( 11.1%)
FYE Students	363	442	471	496	467	489	508	514	547	587	551
Percent Change From Base Year	.0%	21.8%	29.8%	36.6%	28.7%	34.7%	39.9%	41.6%	50.7%	61.7%	51.8%
Constant \$ per FYE Student	\$ 15,363	\$ 13,999	\$ 15,248	\$ 12,874	\$ 13,231	\$ 14,025	\$ 14,769	\$ 15,905	\$ 14,913	\$ 8,851	\$ 9,001
Percent Change From Base Year	.0%	( 8.9%)	( .8%)	( 16.2%)	( 13.9%)	( 8.7%)	( 3.9%)	3.5%	( 2.9%)	( 42.4%)	( 41.4%)
<b>Law School</b>											
Direct Expenditures-Actual	\$ 1,233,419	\$ 1,366,153	\$ 1,632,361	\$ 2,053,200	\$ 2,564,000	\$ 2,922,152	\$ 3,289,500	\$ 3,599,541	\$ 4,148,000	\$ 4,299,748	\$ 5,460,900
-Constant	\$ 3,399,538	\$ 3,242,336	\$ 3,409,303	\$ 3,730,958	\$ 3,828,907	\$ 3,729,223	\$ 3,984,994	\$ 4,086,336	\$ 4,507,493	\$ 4,488,118	\$ 5,460,900
Percent Change From Base Year	.0%	( 4.6%)	.3%	9.7%	12.6%	9.7%	17.2%	20.2%	32.6%	32.0%	60.6%
FYE Students	747	698	693	707	718	758	736	737	733	738	732
Percent Change From Base Year	.0%	( 6.6%)	( 7.2%)	( 5.4%)	( 3.9%)	1.5%	( 1.5%)	( 1.3%)	( 1.9%)	( 1.2%)	( 2.0%)
Constant \$ per FYE Student	\$ 4,551	\$ 4,645	\$ 4,920	\$ 5,277	\$ 5,333	\$ 4,920	\$ 5,414	\$ 5,545	\$ 6,149	\$ 6,081	\$ 7,460
Percent Change From Base Year	.0%	2.1%	8.1%	16.0%	17.2%	8.1%	19.0%	21.8%	35.1%	33.6%	63.9%
<b>Education</b>											
Direct Expenditures-Actual	\$ 4,816,319	\$ 6,134,347	\$ 7,836,654	\$ 7,793,900	\$ 8,469,100	\$ 10,028,663	\$ 10,518,800	\$ 11,097,871	\$ 11,877,656	\$ 12,495,248	\$ 12,484,000
-Constant	\$ 13,274,693	\$ 14,558,850	\$ 16,367,412	\$ 14,162,630	\$ 12,647,189	\$ 12,798,484	\$ 12,742,775	\$ 12,598,726	\$ 12,907,053	\$ 13,042,659	\$ 12,484,000
Percent Change From Base Year	.0%	9.7%	23.3%	6.7%	( 4.7%)	( 3.6%)	( 4.0%)	( 5.1%)	( 2.8%)	( 1.7%)	( 6.0%)
FYE Students	2,634	2,601	2,553	2,347	2,321	2,293	2,379	2,508	2,546	2,660	2,711
Percent Change From Base Year	.0%	( 1.3%)	( 3.1%)	( 10.9%)	( 11.9%)	( 12.9%)	( 9.7%)	( 4.8%)	( 3.3%)	1.0%	2.9%
Constant \$ per FYE Student	\$ 5,040	\$ 5,597	\$ 6,411	\$ 6,034	\$ 5,449	\$ 5,582	\$ 5,356	\$ 5,023	\$ 5,070	\$ 4,903	\$ 4,605
Percent Change From Base Year	.0%	11.1%	27.2%	19.7%	8.1%	10.8%	6.3%	( .3%)	.6%	( 2.7%)	( 8.6%)

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Direct Instructional (Collegiate) Expenditures  
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	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Management</b>											
Direct Expenditures-Actual	\$ 1,951,213	\$ 2,275,263	\$ 2,860,625	\$ 3,434,000	\$ 4,488,500	\$ 5,557,932	\$ 6,954,300	\$ 9,201,809	\$ 9,122,955	\$ 10,544,501	\$ 11,213,000
-Constant	\$ 5,377,915	\$ 5,399,958	\$ 5,974,620	\$ 6,240,069	\$ 6,702,827	\$ 7,092,980	\$ 8,424,638	\$ 10,446,244	\$ 9,913,611	\$ 11,006,451	\$ 11,213,000
Percent Change From Base Year	.0%	.4%	11.1%	16.0%	24.6%	31.9%	56.7%	94.2%	84.3%	104.7%	108.5%
FYE Students	1,601	2,065	1,929	2,059	2,350	2,492	2,822	2,791	2,920	2,900	2,731
Percent Change From Base Year	.0%	29.0%	20.5%	28.6%	46.8%	55.7%	76.3%	74.3%	82.4%	81.1%	70.6%
Constant \$ per FYE Student	\$ 3,359	\$ 2,615	\$ 3,097	\$ 3,031	\$ 2,852	\$ 2,846	\$ 2,985	\$ 3,743	\$ 3,395	\$ 3,795	\$ 4,106
Percent Change From Base Year	.0%	( 22.2%)	( 7.8%)	( 9.8%)	( 15.1%)	( 15.3%)	( 11.1%)	11.4%	1.1%	13.0%	22.2%
<b>General College</b>											
Direct Expenditures-Actual	\$ 1,753,799	\$ 1,875,154	\$ 2,511,846	\$ 2,679,100	\$ 3,290,000	\$ 3,575,073	\$ 3,783,000	\$ 4,317,918	\$ 4,598,612	\$ 4,593,247	\$ 4,903,500
-Constant	\$ 4,833,804	\$ 4,450,365	\$ 5,246,170	\$ 4,868,307	\$ 4,913,067	\$ 4,562,474	\$ 4,582,834	\$ 4,901,865	\$ 4,997,158	\$ 4,593,247	\$ 4,903,500
Percent Change From Base Year	.0%	( 7.9%)	8.5%	.7%	1.6%	( 5.6%)	( 5.2%)	1.4%	3.4%	( 5.0%)	1.4%
FYE Students	1,924	2,045	2,159	1,880	2,410	2,324	2,297	2,263	2,158	1,828	1,402
Percent Change From Base Year	.0%	6.3%	12.2%	( 2.3%)	25.3%	20.8%	19.4%	17.6%	12.2%	( 5.0%)	( 27.1%)
Constant \$ per FYE Student	\$ 2,512	\$ 2,176	\$ 2,430	\$ 2,590	\$ 2,039	\$ 1,963	\$ 1,995	\$ 2,166	\$ 2,316	\$ 2,513	\$ 3,498
Percent Change From Base Year	.0%	( 13.4%)	( 3.3%)	3.1%	( 18.9%)	( 21.9%)	( 20.6%)	( 13.8%)	( 7.8%)	.0%	39.2%
<b>Humphrey Institute</b>											
Direct Expenditures-Actual	\$ 0	\$ 0	\$ 0	\$ 0	\$ 515,800	\$ 523,793	\$ 556,900	\$ 600,370	\$ 772,189	\$ 523,204	\$ 957,800
-Constant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 770,261	\$ 668,460	\$ 674,645	\$ 681,563	\$ 839,112	\$ 546,125	\$ 957,800
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	( 13.2%)	( 12.4%)	( 11.5%)	8.9%	( 29.1%)	24.3%
FYE Students	0	0	0	0	123	87	72	101	120	145	143
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	( 29.3%)	( 41.5%)	( 17.9%)	( 2.4%)	17.9%	16.3%
Constant \$ per FYE Student	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,262	\$ 7,683	\$ 9,370	\$ 6,748	\$ 6,993	\$ 3,766	\$ 6,698
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	22.7%	49.6%	7.8%	11.7%	( 39.9%)	7.0%
<b>Duluth-Medicine</b>											
Direct Expenditures-Actual	\$ 0	\$ 1,102,173	\$ 1,537,926	\$ 2,045,900	\$ 2,184,500	\$ 2,612,688	\$ 2,694,400	\$ 2,894,201	\$ 2,946,721	\$ 2,953,781	\$ 3,060,000
-Constant	\$ 0	\$ 2,615,824	\$ 3,212,068	\$ 3,717,693	\$ 3,262,187	\$ 3,334,288	\$ 3,264,073	\$ 3,285,607	\$ 3,202,103	\$ 3,083,185	\$ 3,060,000
Percent Change From Base Year	.0%	.0%	22.8%	42.1%	24.7%	27.5%	24.8%	25.6%	22.4%	17.9%	17.0%
FYE Students	0	120	148	182	224	237	235	230	221	214	208
Percent Change From Base Year	.0%	.0%	23.3%	51.7%	86.7%	97.5%	95.8%	91.7%	84.2%	78.3%	73.3%
Constant \$ per FYE Student	\$ 0	\$ 21,799	\$ 21,703	\$ 20,427	\$ 14,563	\$ 14,069	\$ 13,890	\$ 14,285	\$ 14,489	\$ 14,407	\$ 14,712
Percent Change From Base Year	.0%	.0%	( .4%)	( 6.3%)	( 33.2%)	( 35.5%)	( 36.3%)	( 34.5%)	( 33.5%)	( 33.9%)	( 32.5%)
<b>Duluth-Supportive Services</b>											
Direct Expenditures-Actual	\$ 0	\$ 75,844	\$ 128,246	\$ 152,130	\$ 194,388	\$ 244,322	\$ 250,100	\$ 276,026	\$ 294,550	\$ 268,049	\$ 434,600
-Constant	\$ 0	\$ 180,003	\$ 267,851	\$ 276,442	\$ 290,286	\$ 311,801	\$ 302,978	\$ 313,355	\$ 320,078	\$ 279,792	\$ 434,600
Percent Change From Base Year	.0%	.0%	48.8%	53.6%	61.3%	73.2%	68.3%	74.1%	77.8%	55.4%	141.4%
FYE Students	0	70	116	110	126	82	97	83	95	90	85
Percent Change From Base Year	.0%	.0%	65.7%	57.1%	80.0%	17.1%	38.6%	18.6%	35.7%	28.6%	21.4%
Constant \$ per FYE Student	\$ 0	\$ 2,571	\$ 2,309	\$ 2,513	\$ 2,304	\$ 3,802	\$ 3,123	\$ 3,775	\$ 3,369	\$ 3,109	\$ 5,113
Percent Change From Base Year	.0%	.0%	( 10.2%)	( 2.3%)	( 10.4%)	47.9%	21.5%	46.8%	31.0%	20.9%	98.8%

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	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Duluth-Social Development</b>											
Direct Expenditures-Actual	\$ 0	\$ 380,663	\$ 389,339	\$ 434,300	\$ 488,300	\$ 498,546	\$ 417,500	\$ 348,459	\$ 0	\$ 0	\$ 0
-Constant	\$ 0	\$ 903,440	\$ 813,162	\$ 789,185	\$ 729,195	\$ 636,240	\$ 505,771	\$ 395,584	\$ 0	\$ 0	\$ 0
Percent Change From Base Year	.0%	.0%	( 10.0%)	( 12.6%)	( 19.3%)	( 29.6%)	( 44.0%)	( 56.2%)	.0%	.0%	.0%
FYE Students	0	75	99	140	144	86	71	63	0	0	0
Percent Change From Base Year	.0%	.0%	32.0%	86.7%	92.0%	14.7%	( 5.3%)	( 16.0%)	.0%	.0%	.0%
Constant \$ per FYE Student	\$ 0	\$ 12,046	\$ 8,214	\$ 5,637	\$ 5,064	\$ 7,398	\$ 7,124	\$ 6,279	\$ 0	\$ 0	\$ 0
Percent Change From Base Year	.0%	.0%	( 31.8%)	( 53.2%)	( 58.0%)	( 38.6%)	( 40.9%)	( 47.9%)	.0%	.0%	.0%
<b>Duluth-Education &amp; Human Services</b>											
Direct Expenditures-Actual	\$ 0	\$ 1,749,549	\$ 1,840,047	\$ 2,042,700	\$ 2,286,900	\$ 2,770,153	\$ 2,756,900	\$ 2,724,285	\$ 2,960,600	\$ 3,648,743	\$ 4,064,800
-Constant	\$ 0	\$ 4,152,263	\$ 3,843,070	\$ 3,711,878	\$ 3,415,104	\$ 3,535,263	\$ 3,339,787	\$ 3,092,712	\$ 3,217,185	\$ 3,808,593	\$ 4,064,800
Percent Change From Base Year	.0%	.0%	( 7.4%)	( 10.6%)	( 17.8%)	( 14.9%)	( 19.6%)	( 25.5%)	( 22.5%)	( 8.3%)	( 2.1%)
FYE Students	0	1,175	1,239	1,282	1,429	1,194	1,332	1,124	1,056	1,183	1,092
Percent Change From Base Year	.0%	.0%	5.4%	9.1%	21.6%	1.6%	13.4%	( 4.3%)	( 10.1%)	.7%	( 7.1%)
Constant \$ per FYE Student	\$ 0	\$ 3,534	\$ 3,102	\$ 2,895	\$ 2,390	\$ 2,961	\$ 2,507	\$ 2,752	\$ 3,047	\$ 3,219	\$ 3,722
Percent Change From Base Year	.0%	.0%	( 12.2%)	( 18.1%)	( 32.4%)	( 16.2%)	( 29.0%)	( 22.1%)	( 13.8%)	( 8.9%)	5.3%
<b>Duluth-Letters &amp; Sciences</b>											
Direct Expenditures-Actual	\$ 0	\$ 3,362,894	\$ 3,536,976	\$ 4,009,900	\$ 4,835,500	\$ 6,078,916	\$ 6,487,700	\$ 9,044,403	\$ 0	\$ 0	\$ 0
-Constant	\$ 0	\$ 7,981,268	\$ 7,387,227	\$ 7,286,561	\$ 7,221,013	\$ 7,757,855	\$ 7,859,385	\$ 10,267,551	\$ 0	\$ 0	\$ 0
Percent Change From Base Year	.0%	.0%	( 7.4%)	( 8.7%)	( 9.5%)	( 2.8%)	( 1.5%)	28.6%	.0%	.0%	.0%
FYE Students	0	2,711	3,227	2,947	3,140	3,307	3,620	3,252	0	0	0
Percent Change From Base Year	.0%	.0%	19.0%	8.7%	15.8%	22.0%	33.5%	20.0%	.0%	.0%	.0%
Constant \$ per FYE Student	\$ 0	\$ 2,944	\$ 2,289	\$ 2,473	\$ 2,300	\$ 2,346	\$ 2,171	\$ 3,157	\$ 0	\$ 0	\$ 0
Percent Change From Base Year	.0%	.0%	( 22.2%)	( 16.0%)	( 21.9%)	( 20.3%)	( 26.3%)	7.2%	.0%	.0%	.0%
<b>Duluth-Liberal Arts</b>											
Direct Expenditures-Actual	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,752,600	\$ 4,209,044	\$ 4,692,800
-Constant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,077,825	\$ 4,393,440	\$ 4,692,800
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	7.7%	15.1%
FYE Students	0	0	0	0	0	0	0	0	1,781	1,817	1,857
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	2.0%	4.3%
Constant \$ per FYE Student	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,290	\$ 2,418	\$ 2,527
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	5.6%	10.4%
<b>Duluth-Science &amp; Engineering</b>											
Direct Expenditures-Actual	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,814,200	\$ 6,766,247	\$ 6,968,700
-Constant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,318,097	\$ 7,062,673	\$ 6,968,700
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	11.8%	10.3%
FYE Students	0	0	0	0	0	0	0	0	1,603	1,504	1,542
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	( 6.2%)	( 3.8%)
Constant \$ per FYE Student	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,941	\$ 4,696	\$ 4,519
Percent Change From Base Year	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	.0%	19.1%	14.7%

Direct Instructional (Collegiate) Expenditures  
 State Instructional Funds  
 Inflated to Constant Dollars per Higher Education Price Index  
 FY 1973 Through FY 1988

Exhibit IV  
 Page No. 6

	FY1973 2.756	FY1975 2.373	FY1977 2.089	FY1979 1.817	FY1981 1.493	FY1983 1.276	FY1984 1.211	FY1985 1.135	FY1986 1.087	FY1987 1.044	FY1988 1.000
<b>Duluth-Fine Arts</b>											
Direct Expenditures-Actual	\$ 0	\$ 747,330	\$ 785,987	\$ 932,800	\$ 1,109,700	\$ 1,295,705	\$ 1,314,000	\$ 1,503,997	\$ 1,503,769	\$ 1,493,202	\$ 1,593,800
-Constant	\$ 0	\$ 1,773,663	\$ 1,641,590	\$ 1,695,031	\$ 1,657,152	\$ 1,653,566	\$ 1,591,817	\$ 1,707,395	\$ 1,634,096	\$ 1,558,618	\$ 1,593,800
Percent Change From Base Year	.0%	.0%	( 7.4%)	( 4.4%)	( 6.6%)	( 6.8%)	( 10.3%)	( 3.7%)	( 7.9%)	( 12.1%)	( 10.1%)
FYE Students	0	450	486	478	538	514	549	564	603	641	657
Percent Change From Base Year	.0%	.0%	8.0%	6.2%	19.6%	14.2%	22.0%	25.3%	34.0%	42.4%	46.0%
Constant \$ per FYE Student	\$ 0	\$ 3,941	\$ 3,378	\$ 3,546	\$ 3,080	\$ 3,217	\$ 2,899	\$ 3,027	\$ 2,710	\$ 2,432	\$ 2,426
Percent Change From Base Year	.0%	.0%	( 14.3%)	( 10.0%)	( 21.9%)	( 18.4%)	( 26.4%)	( 23.2%)	( 31.2%)	( 38.3%)	( 38.5%)
<b>Duluth-Business &amp; Economics</b>											
Direct Expenditures-Actual	\$ 0	\$ 645,388	\$ 678,641	\$ 976,500	\$ 1,280,100	\$ 1,540,001	\$ 1,701,900	\$ 1,936,707	\$ 2,085,689	\$ 2,233,794	\$ 2,386,700
-Constant	\$ 0	\$ 1,531,721	\$ 1,417,390	\$ 1,774,440	\$ 1,911,616	\$ 1,965,335	\$ 2,061,730	\$ 2,198,624	\$ 2,266,449	\$ 2,331,655	\$ 2,386,700
Percent Change From Base Year	.0%	.0%	( 7.5%)	15.8%	24.8%	28.3%	34.6%	43.5%	48.0%	52.2%	55.8%
FYE Students	0	555	593	750	805	694	760	667	730	675	661
Percent Change From Base Year	.0%	.0%	6.8%	35.1%	45.0%	25.0%	36.9%	20.2%	31.5%	21.6%	19.1%
Constant \$ per FYE Student	\$ 0	\$ 2,760	\$ 2,390	\$ 2,366	\$ 2,375	\$ 2,832	\$ 2,713	\$ 3,296	\$ 3,105	\$ 3,454	\$ 3,611
Percent Change From Base Year	.0%	.0%	( 13.4%)	( 14.3%)	( 14.0%)	2.6%	( 1.7%)	19.4%	12.5%	25.2%	30.8%
<b>Duluth-Total</b>											
Direct Expenditures-Actual	\$ 6,404,091	\$ 8,063,841	\$ 8,897,162	\$ 10,594,230	\$ 12,379,388	\$ 15,040,331	\$ 15,622,500	\$ 18,728,078	\$ 19,358,129	\$ 21,572,860	\$ 23,201,400
-Constant	\$ 17,650,895	\$ 19,138,183	\$ 18,582,358	\$ 19,251,229	\$ 18,486,553	\$ 19,194,327	\$ 18,925,543	\$ 21,260,828	\$ 21,035,834	\$ 22,517,957	\$ 23,201,400
Percent Change From Base Year	.0%	8.4%	5.3%	9.1%	4.7%	8.7%	7.2%	20.5%	19.2%	27.6%	31.4%
FYE Students	\$ 5,169	\$ 5,156	\$ 5,908	\$ 5,889	\$ 6,406	\$ 6,114	\$ 6,664	\$ 5,983	\$ 6,089	\$ 6,124	\$ 6,102
Percent Change From Base Year	.0%	( .3%)	14.3%	13.9%	23.9%	18.3%	28.9%	15.7%	17.8%	18.5%	18.0%
Constant \$ per FYE Student	\$ 3,415	\$ 3,712	\$ 3,145	\$ 3,269	\$ 2,886	\$ 3,139	\$ 2,840	\$ 3,554	\$ 3,455	\$ 3,677	\$ 3,802
Percent Change From Base Year	.0%	8.7%	( 7.9%)	( 4.3%)	( 15.5%)	( 8.1%)	( 16.8%)	4.1%	1.2%	7.7%	11.3%
<b>Morris</b>											
Direct Expenditures-Actual	\$ 1,296,745	\$ 1,704,078	\$ 1,995,422	\$ 2,547,320	\$ 2,742,860	\$ 2,906,705	\$ 3,130,100	\$ 3,542,317	\$ 3,822,700	\$ 3,990,673	\$ 4,853,700
-Constant	\$ 3,574,076	\$ 4,044,345	\$ 4,167,581	\$ 4,628,844	\$ 4,096,004	\$ 3,709,509	\$ 3,791,893	\$ 4,021,373	\$ 4,154,001	\$ 4,165,502	\$ 4,853,700
Percent Change From Base Year	.0%	13.2%	16.6%	29.5%	14.6%	3.8%	6.1%	12.5%	16.2%	16.5%	35.8%
FYE Students	1,844	1,718	1,634	1,426	1,588	1,554	1,575	1,644	1,601	1,670	1,878
Percent Change From Base Year	.0%	( 6.8%)	( 11.4%)	( 22.7%)	( 13.9%)	( 15.7%)	( 14.6%)	( 10.8%)	( 13.2%)	( 9.4%)	1.8%
Constant \$ per FYE Student	\$ 1,938	\$ 2,354	\$ 2,551	\$ 3,246	\$ 2,579	\$ 2,387	\$ 2,408	\$ 2,446	\$ 2,595	\$ 2,494	\$ 2,585
Percent Change From Base Year	.0%	21.5%	31.6%	67.5%	33.1%	23.2%	24.2%	26.2%	33.9%	28.7%	33.3%
<b>Crookston</b>											
Direct Expenditures-Actual	\$ 762,815	\$ 977,500	\$ 1,401,405	\$ 1,685,640	\$ 1,884,273	\$ 2,149,116	\$ 2,344,200	\$ 2,533,462	\$ 2,679,681	\$ 2,621,199	\$ 2,960,300
-Constant	\$ 2,102,463	\$ 2,319,933	\$ 2,926,934	\$ 3,063,049	\$ 2,813,848	\$ 2,742,681	\$ 2,839,831	\$ 2,876,083	\$ 2,911,920	\$ 2,736,032	\$ 2,960,300
Percent Change From Base Year	.0%	10.3%	39.2%	45.7%	33.8%	30.5%	35.1%	36.8%	38.5%	30.1%	40.8%
FYE Students	660	763	954	966	1,106	982	994	934	736	779	766
Percent Change From Base Year	.0%	15.6%	44.5%	46.4%	67.6%	48.8%	50.6%	41.5%	11.5%	18.0%	16.1%
Constant \$ per FYE Student	\$ 3,186	\$ 3,041	\$ 3,068	\$ 3,171	\$ 2,544	\$ 2,793	\$ 2,857	\$ 3,079	\$ 3,956	\$ 3,512	\$ 3,865
Percent Change From Base Year	.0%	( 4.6%)	( 3.7%)	( .5%)	( 20.1%)	( 12.3%)	( 10.3%)	( 3.3%)	24.2%	10.3%	21.3%

Direct Instructional (Collegiate) Expenditures  
 State Instructional Funds  
 Inflated to Constant Dollars per Higher Education Price Index  
 FY 1973 Through FY 1988

Exhibit IV  
 Page No. 7

	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
<b>Waseca</b>											
Direct Expenditures-Actual	\$ 519,642	\$ 782,075	\$ 1,105,574	\$ 1,485,023	\$ 1,772,682	\$ 1,863,594	\$ 1,883,400	\$ 2,126,443	\$ 2,106,779	\$ 2,135,346	\$ 2,216,000
-Constant	\$ 1,432,232	\$ 1,856,125	\$ 2,309,070	\$ 2,698,499	\$ 2,647,205	\$ 2,378,301	\$ 2,281,605	\$ 2,414,019	\$ 2,289,367	\$ 2,228,894	\$ 2,216,000
Percent Change From Base Year	.0%	29.6%	61.2%	88.4%	84.8%	66.1%	59.3%	68.5%	59.8%	55.6%	54.7%
FYE Students	399	628	912	1,004	1,009	879	883	813	810	817	798
Percent Change From Base Year	.0%	57.4%	128.6%	151.6%	152.9%	120.3%	121.3%	103.8%	103.0%	104.8%	100.0%
Constant \$ per FYE Student	\$ 3,590	\$ 2,956	\$ 2,532	\$ 2,688	\$ 2,624	\$ 2,706	\$ 2,584	\$ 2,969	\$ 2,826	\$ 2,728	\$ 2,777
Percent Change From Base Year	.0%	( 17.7%)	( 29.5%)	( 25.1%)	( 26.9%)	( 24.6%)	( 28.0%)	( 17.3%)	( 21.3%)	( 24.0%)	( 22.6%)
<b>Twin Cities Campuses</b>											
Direct Expenditures-Actual	\$ 55,637,019	\$ 65,351,614	\$ 84,166,595	\$ 91,410,703	\$ 106,355,313	\$ 118,522,741	\$ 132,989,764	\$ 152,498,884	\$ 159,861,065	\$ 167,276,191	\$ 177,516,700
-Constant	\$ 153,346,222	\$ 155,101,164	\$ 175,787,946	\$ 166,106,306	\$ 158,823,934	\$ 151,257,593	\$ 161,107,600	\$ 173,122,543	\$ 173,715,691	\$ 174,604,481	\$ 177,516,700
Percent Change From Base Year	.0%	1.1%	14.6%	8.3%	3.6%	( 1.4%)	5.1%	12.9%	13.3%	13.9%	15.8%
FYE Students	35,752	38,075	39,059	37,567	39,424	39,784	40,332	40,065	40,108	40,658	39,469
Percent Change From Base Year	.0%	6.5%	9.2%	5.1%	10.3%	11.3%	12.8%	12.1%	12.2%	13.7%	10.4%
Constant \$ per FYE Student	\$ 4,289	\$ 4,074	\$ 4,501	\$ 4,422	\$ 4,029	\$ 3,802	\$ 3,995	\$ 4,321	\$ 4,331	\$ 4,294	\$ 4,498
Percent Change From Base Year	.0%	( 5.0%)	4.9%	3.1%	( 6.1%)	( 11.4%)	( 6.9%)	.7%	1.0%	.1%	4.9%
<b>Health Sciences</b>											
Direct Expenditures-Actual	\$ 14,026,476	\$ 19,107,381	\$ 27,057,316	\$ 28,602,303	\$ 34,508,213	\$ 37,178,097	\$ 42,352,564	\$ 47,542,616	\$ 48,399,162	\$ 46,160,409	\$ 48,836,900
-Constant	\$ 38,659,640	\$ 45,348,184	\$ 56,511,137	\$ 51,974,471	\$ 51,532,265	\$ 47,446,333	\$ 51,307,106	\$ 53,972,189	\$ 52,593,756	\$ 48,182,675	\$ 48,836,900
Percent Change From Base Year	.0%	17.3%	46.2%	34.4%	33.3%	22.7%	32.7%	39.6%	36.0%	24.6%	26.3%
FYE Students	4,918	6,087	6,974	6,942	6,909	6,883	6,865	6,714	6,414	6,265	6,221
Percent Change From Base Year	.0%	23.8%	41.8%	41.2%	40.5%	40.0%	39.6%	36.5%	30.4%	27.4%	26.5%
Constant \$ per FYE Student	\$ 7,861	\$ 7,450	\$ 8,103	\$ 7,487	\$ 7,459	\$ 6,893	\$ 7,474	\$ 8,039	\$ 8,200	\$ 7,691	\$ 7,850
Percent Change From Base Year	.0%	( 5.2%)	3.1%	( 4.8%)	( 5.1%)	( 12.3%)	( 4.9%)	2.3%	4.3%	( 2.2%)	( .1%)
<b>T.C. Non Health Sciences</b>											
Direct Expenditures-Actual	\$ 41,610,543	\$ 46,244,233	\$ 57,109,279	\$ 62,808,400	\$ 71,847,100	\$ 81,344,644	\$ 90,637,200	\$ 104,956,268	\$ 111,461,903	\$ 121,115,782	\$ 128,679,800
-Constant	\$ 114,686,582	\$ 109,752,980	\$ 119,276,808	\$ 114,131,835	\$ 107,291,669	\$ 103,811,260	\$ 109,800,494	\$ 119,150,354	\$ 121,121,935	\$ 126,421,807	\$ 128,679,800
Percent Change From Base Year	.0%	( 4.3%)	4.0%	( .5%)	( 6.4%)	( 9.5%)	( 4.3%)	3.9%	5.6%	10.2%	12.2%
FYE Students	30,834	31,988	32,085	30,625	32,515	32,901	33,467	33,351	33,694	34,393	33,248
Percent Change From Base Year	.0%	3.7%	4.1%	( .7%)	5.5%	6.7%	8.5%	8.2%	9.3%	11.5%	7.8%
Constant \$ per FYE Student	\$ 3,719	\$ 3,431	\$ 3,718	\$ 3,727	\$ 3,300	\$ 3,155	\$ 3,281	\$ 3,573	\$ 3,595	\$ 3,676	\$ 3,870
Percent Change From Base Year	.0%	( 7.8%)	( .1%)	.2%	( 11.3%)	( 15.2%)	( 11.8%)	( 3.9%)	( 3.4%)	( 1.2%)	4.1%
<b>Duluth Campus</b>											
Direct Expenditures-Actual	\$ 6,404,091	\$ 8,063,841	\$ 8,897,162	\$ 10,594,230	\$ 12,379,388	\$ 15,040,331	\$ 15,622,500	\$ 18,728,078	\$ 19,358,129	\$ 21,572,860	\$ 23,201,400
-Constant	\$ 17,650,895	\$ 19,138,183	\$ 18,582,358	\$ 19,251,229	\$ 18,486,553	\$ 19,194,327	\$ 18,925,543	\$ 21,260,828	\$ 21,035,834	\$ 22,517,957	\$ 23,201,400
Percent Change From Base Year	.0%	8.4%	5.3%	9.1%	4.7%	8.7%	7.2%	20.5%	19.2%	27.6%	31.4%
FYE Students	5,169	5,156	5,908	5,889	6,406	6,114	6,664	5,983	6,089	6,124	6,102
Percent Change From Base Year	.0%	( .3%)	14.3%	13.9%	23.9%	18.3%	28.9%	15.7%	17.8%	18.5%	18.0%
Constant \$ per FYE Student	\$ 3,415	\$ 3,712	\$ 3,145	\$ 3,269	\$ 2,886	\$ 3,139	\$ 2,840	\$ 3,554	\$ 3,455	\$ 3,677	\$ 3,802
Percent Change From Base Year	.0%	8.7%	( 7.9%)	( 4.3%)	( 15.5%)	( 8.1%)	( 16.8%)	4.1%	1.2%	7.7%	11.3%

Direct Instructional (Collegiate) Expenditures  
 State Instructional Funds  
 Inflated to Constant Dollars per Higher Education Price Index  
 FY 1973 Through FY 1988

Exhibit IV  
 Page No. 8

	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1984	FY1985	FY1986	FY1987	FY1988
System Total	2.756	2.373	2.089	1.817	1.493	1.276	1.211	1.135	1.087	1.044	1.000
Direct Expenditures-Actual	\$ 64,620,312	\$ 76,879,108	\$ 97,566,158	\$ 107,722,916	\$ 125,134,516	\$ 140,482,487	\$ 155,969,964	\$ 179,429,184	\$ 187,828,354	\$ 197,596,269	\$ 210,748,100
-Constant	\$ 178,105,889	\$ 182,459,750	\$ 203,773,890	\$ 195,747,927	\$ 186,867,544	\$ 179,282,412	\$ 188,946,471	\$ 203,694,845	\$ 204,106,811	\$ 206,252,867	\$ 210,748,100
Percent Change From Base Year	.0%	2.4%	14.4%	9.9%	4.9%	.7%	6.1%	14.4%	14.6%	15.8%	18.3%
FYE Students	43,824	46,340	48,467	46,852	49,533	49,313	50,448	49,439	49,344	50,048	49,013
Percent Change From Base Year	.0%	5.7%	10.6%	6.9%	13.0%	12.5%	15.1%	12.8%	12.6%	14.2%	11.8%
Constant \$ per FYE Student	\$ 4,064	\$ 3,937	\$ 4,204	\$ 4,178	\$ 3,773	\$ 3,636	\$ 3,745	\$ 4,120	\$ 4,136	\$ 4,121	\$ 4,300
Percent Change From Base Year	.0%	( 3.1%)	3.5%	2.8%	( 7.2%)	( 10.5%)	( 7.8%)	1.4%	1.8%	1.4%	5.8%

## Exhibit V

Exhibit V consists of enrollment unit tables which translate state costs per FYE taught into the state cost per FYE student enrolled. In addition to lower and upper division FYE costs per enrollment unit, a weighted average of these two levels is provided. Technically each table represents three matrices (student demand, induced course load and cost). The unit cost information summarized in each table is used to determine tuition as a percentage of instructional costs in Exhibit VI.

AGRICULTURE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.9	.003	0	0.0	.000	0	0.9	.001	0
UC---ud	0	0.3	.001	0	0.3	.001	0	0.6	.001	0
AGR--ld	7,550	77.9	.283	2,140	71.9	.166	1,256	149.8	.212	1,600
AGR--ud	13,016	33.4	.122	1,582	160.3	.371	4,826	193.7	.274	3,566
AGR--gr	8,208	0.0	.000	0	0.7	.002	13	0.7	.001	8
CBS--ld	6,329	21.6	.079	497	17.3	.040	253	38.9	.055	348
CBS--ud	8,650	7.2	.026	227	16.6	.038	332	23.8	.034	291
EDUC-ld	6,105	3.5	.013	78	5.0	.012	71	8.5	.012	73
EDUC-ud	7,000	2.6	.009	66	1.9	.004	31	4.5	.006	45
FOR--ld	11,487	0.4	.001	17	0.7	.002	19	1.1	.002	18
FOR--ud	15,595	0.7	.003	40	1.5	.003	54	2.2	.003	49
GC---ld	4,387	1.9	.007	30	2.3	.005	23	4.2	.006	26
GC---ud	9,221	0.0	.000	0	0.4	.001	9	0.4	.001	5
HE---ld	4,083	1.2	.004	18	0.3	.001	3	1.5	.002	9
HE---ud	7,205	0.0	.000	0	0.3	.001	5	0.3	.000	3
CLA--ld	3,348	31.7	.115	386	26.7	.062	207	58.4	.083	276
CLA--ud	4,688	11.2	.041	191	17.9	.041	194	29.1	.041	193
CLA--gr	6,821	0.0	.000	0	0.2	.000	3	0.2	.000	2
MGMT-ld	3,642	2.1	.008	28	2.7	.006	23	4.8	.007	25
MGMT-ud	5,101	0.4	.001	7	13.3	.031	157	13.7	.019	99
MEDB-ld	8,998	0.3	.001	10	0.5	.001	10	0.8	.001	10
MEDB-ud	14,097	0.7	.003	36	2.5	.006	82	3.2	.005	64
PHRM-ud	12,808	0.0	.000	0	0.2	.000	6	0.2	.000	4
HHH--ud	13,867	0.1	.000	5	0.0	.000	0	0.1	.000	2
SPH--ud	9,385	0.9	.003	31	1.5	.003	33	2.4	.003	32
IT---ld	4,844	60.2	.219	1,061	45.9	.106	514	106.1	.150	727
IT---ud	7,638	12.8	.047	356	36.5	.084	645	49.3	.070	533
VETM-ld	3,405	0.4	.001	5	0.1	.000	1	0.5	.001	2
VETM-ud	10,625	2.4	.009	93	4.6	.011	113	7.0	.010	105
VETM-gr	34,427	0.0	.000	0	0.2	.000	16	0.2	.000	10
TOTAL	0	274.8	1.000	6,904	432.3	1.000	8,898	707.1	1.000	8,123

BIOLOGICAL SCIENCES  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ld	7,550	0.0	.000	0	0.8	.003	22	0.8	.003	22
AGR--ud	13,016	0.0	.000	0	4.1	.015	198	4.1	.015	198
CBS--ld	6,329	0.0	.000	0	3.6	.013	85	3.6	.013	85
CBS--ud	8,650	0.0	.000	0	137.3	.510	4,412	137.3	.510	4,412
CBS--gr	8,695	0.0	.000	0	0.1	.000	3	0.1	.000	3
EDUC--ld	6,105	0.0	.000	0	1.5	.006	34	1.5	.006	34
EDUC--ud	7,000	0.0	.000	0	0.8	.003	21	0.8	.003	21
FOR--ld	11,487	0.0	.000	0	0.1	.000	4	0.1	.000	4
FOR--ud	15,595	0.0	.000	0	0.5	.002	29	0.5	.002	29
FOR--gr	12,139	0.0	.000	0	0.1	.000	5	0.1	.000	5
GC---ld	4,387	0.0	.000	0	0.3	.001	5	0.3	.001	5
GC---ud	9,221	0.0	.000	0	0.2	.001	7	0.2	.001	7
HE---ld	4,083	0.0	.000	0	0.1	.000	2	0.1	.000	2
CLA--ld	3,348	0.0	.000	0	27.5	.102	342	27.5	.102	342
CLA--ud	4,688	0.0	.000	0	23.0	.085	401	23.0	.085	401
MGMT--ld	3,642	0.0	.000	0	0.5	.002	7	0.5	.002	7
MGMT--ud	5,101	0.0	.000	0	0.1	.000	2	0.1	.000	2
MEDB--ld	8,998	0.0	.000	0	0.1	.000	3	0.1	.000	3
MEDB--ud	14,097	0.0	.000	0	19.1	.071	1,000	19.1	.071	1,000
MEDB--gr	20,483	0.0	.000	0	0.3	.001	23	0.3	.001	23
PHRM--ud	12,808	0.0	.000	0	0.3	.001	14	0.3	.001	14
SPH--ud	9,385	0.0	.000	0	1.4	.005	49	1.4	.005	49
IT---ld	4,844	0.0	.000	0	22.1	.082	398	22.1	.082	398
IT---ud	7,638	0.0	.000	0	24.7	.092	701	24.7	.092	701
IT---gr	6,193	0.0	.000	0	0.1	.000	2	0.1	.000	2
VETM--ud	10,625	0.0	.000	0	0.5	.002	20	0.5	.002	20
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>269.2</b>	<b>1.000</b>	<b>7,787</b>	<b>269.2</b>	<b>1.000</b>	<b>7,787</b>



DENTAL HYGIENE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
DENT-ld	8,891	0.0	.000	0	17.2	.364	3,240	17.2	.364	3,240
DENT-ud	20,998	0.0	.000	0	24.8	.525	11,032	24.8	.525	11,033
GC---ld	4,387	0.0	.000	0	0.1	.002	9	0.1	.002	9
CLA--ld	3,348	0.0	.000	0	0.7	.015	50	0.7	.015	50
MEDB-ld	8,998	0.0	.000	0	3.8	.081	724	3.8	.081	724
HHH--ud	13,867	0.0	.000	0	0.1	.002	29	0.1	.002	29
SPH--ud	9,385	0.0	.000	0	0.5	.011	99	0.5	.011	99
TOTAL	0	0.0	0.000	0	47.2	1.000	15,185	47.2	1.000	15,185

DENTISTRY

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ud	8,650	0.0	.000	0	0.1	.000	1	0.1	.000	1
DENT--ud	20,998	0.0	.000	0	489.8	.834	17,503	489.8	.834	17,503
EDUC--ld	6,105	0.0	.000	0	0.1	.000	1	0.1	.000	1
MEDB--ud	14,097	0.0	.000	0	97.4	.166	2,337	97.4	.166	2,337
HHH--ud	13,867	0.0	.000	0	0.1	.000	2	0.1	.000	2
SPH--ud	9,385	0.0	.000	0	0.1	.000	2	0.1	.000	2
TOTAL	0	0.0	0.000	0	587.6	1.000	19,846	587.6	1.000	19,846

EDUCATION

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
UC---ud	0	0.2	.000	0	0.4	.000	0	0.6	.000	0
AGR--ld	7,550	1.1	.002	15	6.9	.008	62	8.0	.006	44
AGR--ud	13,016	4.6	.009	111	12.3	.015	191	16.9	.012	160
CBS--ld	6,329	3.0	.006	35	7.9	.009	60	10.9	.008	50
CBS--ud	8,650	3.9	.007	63	6.5	.008	67	10.4	.008	65
EDUC-ld	6,105	62.1	.115	704	31.5	.037	229	93.6	.068	415
EDUC-ud	7,000	382.7	.711	4,977	509.8	.607	4,248	892.5	.648	4,533
EDUC-gr	6,734	0.0	.000	0	5.3	.006	42	5.3	.004	26
FOR--ld	11,487	0.1	.000	2	0.1	.000	1	0.2	.000	2
FOR--ud	15,595	0.0	.000	0	1.2	.001	22	1.2	.001	14
GC---ld	4,387	1.7	.003	14	8.3	.010	43	10.0	.007	32
GC---ud	9,221	0.0	.000	0	2.1	.002	23	2.1	.002	14
HE---ld	4,083	1.3	.002	10	2.1	.002	10	3.4	.002	10
HE---ud	7,205	2.9	.005	39	3.0	.004	26	5.9	.004	31
HE---gr	7,015	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA--ld	3,348	17.1	.032	106	44.5	.053	177	61.6	.045	150
CLA--ud	4,688	30.5	.057	266	94.6	.113	528	125.1	.091	425
MGMT-ld	3,642	0.5	.001	3	1.4	.002	6	1.9	.001	5
MGMT-ud	5,101	1.7	.003	16	12.9	.015	78	14.6	.011	54
MGMT-gr	7,039	0.0	.000	0	1.5	.002	13	1.5	.001	8
MORT-ud	9,885	0.0	.000	0	0.2	.000	2	0.2	.000	1
MEDB-ld	8,998	1.3	.002	22	1.5	.002	16	2.8	.002	18
MEDB-ud	14,097	1.8	.003	47	1.0	.001	17	2.8	.002	29
PHRM-ud	12,808	0.1	.000	2	0.3	.000	5	0.4	.000	4
HHH--ud	13,867	0.0	.000	0	0.7	.001	12	0.7	.001	7
SPH--ud	9,385	6.3	.012	110	21.2	.025	237	27.5	.020	187
IT---ld	4,844	8.1	.015	73	31.3	.037	180	39.4	.029	138
IT---ud	7,638	7.1	.013	101	30.4	.036	276	37.5	.027	208
VETM-ud	10,625	0.2	.000	4	0.8	.001	10	1.0	.001	8
DED--ud	5,830	0.0	.000	0	0.1	.000	1	0.1	.000	0
TOTAL	0	538.3	1.000	6,720	840.0	1.000	6,584	1,378.3	1.000	6,637

GENERAL COLLEGE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	2.0	.001	0	0.1	.000	0	2.1	.001	0
UC---ud	0	0.7	.000	0	0.3	.001	0	1.0	.000	0
AGR--ld	7,550	5.2	.003	21	0.0	.000	0	5.2	.002	18
AGR--ud	13,016	1.6	.001	11	0.0	.000	0	1.6	.001	10
CBS--ld	6,329	23.6	.012	78	2.8	.012	73	26.4	.012	78
CBS--ud	8,650	0.8	.000	4	0.7	.003	25	1.5	.001	6
EDUC-ld	6,105	21.8	.011	70	4.7	.019	118	26.5	.012	75
EDUC-ud	7,000	4.1	.002	15	2.9	.012	83	7.0	.003	23
FOR--ld	11,487	0.1	.000	1	0.0	.000	0	0.1	.000	1
FOR--ud	15,595	0.0	.000	0	0.6	.002	38	0.6	.000	4
GC---ld	4,387	1,364.1	.715	3,134	75.5	.310	1,362	1,439.6	.669	2,934
GC---ud	9,221	37.8	.020	183	77.0	.317	2,920	114.8	.053	492
HE---ld	4,083	5.8	.003	12	0.5	.002	8	6.3	.003	12
HE---ud	7,205	1.1	.001	4	0.8	.003	24	1.9	.001	6
CLA--ld	3,348	241.5	.126	423	31.3	.129	431	272.8	.127	424
CLA--ud	4,688	35.0	.018	86	30.9	.127	596	65.9	.031	144
MGMT-ld	3,642	10.8	.006	21	1.9	.008	28	12.7	.006	21
MGMT-ud	5,101	0.1	.000	0	0.6	.002	13	0.7	.000	2
MORT-ud	9,885	0.3	.000	2	0.0	.000	0	0.3	.000	1
MEDB-ld	8,998	1.2	.001	6	0.1	.000	4	1.3	.001	5
MEDB-ud	14,097	1.8	.001	13	0.6	.002	35	2.4	.001	16
PHRM-ud	12,808	0.2	.000	1	0.0	.000	0	0.2	.000	1
HHH--ud	13,867	0.0	.000	0	0.2	.001	11	0.2	.000	1
SPH--ud	9,385	3.2	.002	16	1.7	.007	66	4.9	.002	21
IT---ld	4,844	136.7	.072	347	9.2	.038	183	145.9	.068	328
IT---ud	7,638	9.6	.005	38	0.8	.003	25	10.4	.005	37
TOTAL	0	1,909.1	1.000	4,485	243.2	1.000	6,043	2,152.3	1.000	4,661
		=====	=====	=====	=====	=====	=====	=====	=====	=====

HOME ECONOMICS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ld	7,550	67.6	.175	1,324	33.9	.055	419	101.5	.102	769
AGR--ud	13,016	11.1	.029	375	61.9	.101	1,318	73.0	.073	953
CBS--ld	6,329	7.2	.019	118	1.9	.003	20	9.1	.009	58
CBS--ud	8,650	1.1	.003	25	4.0	.007	57	5.1	.005	44
EDUC--ld	6,105	5.1	.013	81	3.9	.006	39	9.0	.009	55
EDUC--ud	7,000	5.1	.013	93	12.4	.020	142	17.5	.018	123
EDUC--gr	6,734	0.0	.000	0	0.1	.000	1	0.1	.000	1
FOR--ld	11,487	0.0	.000	0	0.1	.000	2	0.1	.000	1
FOR--ud	15,595	0.4	.001	16	3.0	.005	77	3.4	.003	53
GC--ld	4,387	24.1	.063	274	15.5	.025	111	39.6	.040	174
GC--ud	9,221	1.2	.003	29	2.4	.004	36	3.6	.004	33
HE--ld	4,083	63.8	.165	676	45.0	.074	301	108.8	.109	446
HE--ud	7,205	49.4	.128	923	275.7	.451	3,250	325.1	.326	2,350
HE--gr	7,015	0.0	.000	0	1.0	.002	11	1.0	.001	7
CLA--ld	3,348	76.4	.198	663	37.8	.062	207	114.2	.115	384
CLA--ud	4,688	19.1	.050	232	45.4	.074	348	64.5	.065	303
MGMT--ld	3,642	3.0	.008	28	1.7	.003	10	4.7	.005	17
MGMT--ud	5,101	1.7	.004	22	21.3	.035	178	23.0	.023	118
MEDB--ld	8,998	0.2	.001	5	0.6	.001	9	0.8	.001	7
MEDB--ud	14,097	2.6	.007	95	2.8	.005	65	5.4	.005	76
NURS--ld	0	0.0	.000	0	3.2	.005	0	3.2	.003	0
NURS--ud	16,775	0.0	.000	0	1.3	.002	36	1.3	.001	22
PHRM--ud	12,808	0.0	.000	0	0.2	.000	4	0.2	.000	3
HHH--ud	13,867	0.0	.000	0	0.4	.001	9	0.4	.000	6
SPH--ud	9,385	0.8	.002	19	1.4	.002	21	2.2	.002	21
IT--ld	4,844	40.6	.105	510	25.6	.042	203	66.2	.066	322
IT--ud	7,638	5.0	.013	99	7.5	.012	94	12.5	.013	96
VETM--ud	10,625	0.0	.000	0	1.2	.002	21	1.2	.001	13
TOTAL	0	385.5	1.000	5,608	611.2	1.000	6,988	996.7	1.000	6,454

LAW

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	13,016	0.0	.000	0	0.2	.000	3	0.2	.000	3
EDUC--ud	7,000	0.0	.000	0	2.2	.003	20	2.2	.003	20
HE---gr	7,015	0.0	.000	0	0.1	.000	1	0.1	.000	1
LAW--ud	9,546	0.0	.000	0	736.7	.980	9,353	736.7	.980	9,353
CLA--ld	3,348	0.0	.000	0	2.2	.003	10	2.2	.003	10
CLA--ud	4,688	0.0	.000	0	9.1	.012	57	9.1	.012	57
CLA--gr	6,821	0.0	.000	0	0.4	.001	4	0.4	.001	4
MGMT--gr	7,039	0.0	.000	0	0.3	.000	3	0.3	.000	3
HHH--ud	13,867	0.0	.000	0	0.4	.001	7	0.4	.001	7
HHH--gr	9,780	0.0	.000	0	0.1	.000	1	0.1	.000	1
IT---ld	4,844	0.0	.000	0	0.1	.000	1	0.1	.000	1
IT---ud	7,638	0.0	.000	0	0.1	.000	1	0.1	.000	1
TOTAL	0	0.0	0.000	0	751.9	1.000	9,461	751.9	1.000	9,461

LIBERAL ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	18.3	.002	0	1.7	.000	0	20.0	.002	0
UC---ud	0	2.7	.000	0	3.4	.001	0	6.1	.000	0
AGR--ld	7,550	19.2	.002	17	10.6	.002	17	29.8	.002	17
AGR--ud	13,016	4.7	.001	7	14.6	.003	41	19.3	.001	19
CBS--ld	6,329	379.7	.045	287	58.5	.013	80	438.2	.034	214
CBS--ud	8,650	45.8	.005	47	81.2	.018	152	127.0	.010	85
EDUC-ld	6,105	148.2	.018	108	49.1	.011	65	197.3	.015	93
EDUC-ud	7,000	91.0	.011	76	135.0	.029	205	226.0	.017	122
EDUC-gr	6,734	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--ld	11,487	1.8	.000	2	1.7	.000	4	3.5	.000	3
FOR--ud	15,595	0.9	.000	2	1.7	.000	6	2.6	.000	3
GC---ld	4,387	57.7	.007	30	13.7	.003	13	71.4	.006	24
GC---ud	9,221	6.1	.001	7	10.3	.002	21	16.4	.001	12
GC---gr	0	0.0	.000	0	0.7	.000	0	0.7	.000	0
HE---ld	4,083	21.8	.003	11	7.2	.002	6	29.0	.002	9
HE---ud	7,205	6.3	.001	5	14.9	.003	23	21.2	.002	12
CLA--ld	3,348	4,226.6	.505	1,692	841.7	.182	611	5,068.3	.391	1,307
CLA--ud	4,688	1,313.8	.157	736	2,647.5	.574	2,690	3,961.3	.305	1,431
CLA--gr	6,821	0.0	.000	0	6.8	.001	10	6.8	.001	4
MGMT-ld	3,642	174.6	.021	76	44.7	.010	35	219.3	.017	62
MGMT-ud	5,101	11.2	.001	7	50.2	.011	56	61.4	.005	24
MGMT-gr	7,039	0.0	.000	0	0.1	.000	0	0.1	.000	0
MORT-ud	9,885	0.1	.000	0	0.8	.000	2	0.9	.000	1
MEDB-ld	8,998	16.2	.002	17	4.1	.001	8	20.3	.002	14
MEDB-ud	14,097	40.8	.005	69	43.3	.009	132	84.1	.006	91
MEDB-gr	20,483	0.0	.000	0	0.3	.000	1	0.3	.000	0
PHRM-ld	0	0.0	.000	0	0.8	.000	0	0.8	.000	0
PHRM-ud	12,808	7.2	.001	11	1.7	.000	5	8.9	.001	9
HHH--ud	13,867	1.4	.000	2	1.3	.000	4	2.7	.000	3
SPH--ud	9,385	37.5	.004	42	23.4	.005	48	60.9	.005	44
SPH--gr	9,352	0.0	.000	0	0.1	.000	0	0.1	.000	0
IT---ld	4,844	1,494.1	.179	865	250.6	.054	263	1,744.7	.134	651
IT---ud	7,638	231.1	.028	211	289.2	.063	479	520.3	.040	306
IT---gr	6,193	0.0	.000	0	1.4	.000	2	1.4	.000	1
VETM-ld	3,405	0.4	.000	0	0.1	.000	0	0.5	.000	0
VETM-ud	10,625	3.6	.000	5	0.9	.000	2	4.5	.000	4
MOR--gr	0	0.0	.000	0	0.2	.000	0	0.2	.000	0
TOTAL	0	8,362.8	1.000	4,335	4,613.7	1.000	4,982	12,976.5	1.000	4,565

MANAGEMENT

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
UC---ud	0	0.0	.000	0	0.8	.001	0	0.8	.001	0
AGR--ld	7,550	0.0	.000	0	0.4	.000	2	0.4	.000	2
AGR--ud	13,016	0.0	.000	0	3.4	.003	36	3.4	.003	36
CBS--ld	6,329	0.0	.000	0	3.4	.003	18	3.4	.003	18
CBS--ud	8,650	0.0	.000	0	0.6	.000	4	0.6	.000	4
EDUC--ld	6,105	0.0	.000	0	3.0	.002	15	3.0	.002	15
EDUC--ud	7,000	0.0	.000	0	1.2	.001	7	1.2	.001	7
FOR--ld	11,487	0.0	.000	0	0.1	.000	1	0.1	.000	1
FOR--ud	15,595	0.0	.000	0	0.1	.000	1	0.1	.000	1
GC---ld	4,387	0.0	.000	0	0.7	.001	3	0.7	.001	3
GC---ud	9,221	0.0	.000	0	0.1	.000	1	0.1	.000	1
HE---ld	4,083	0.0	.000	0	0.2	.000	1	0.2	.000	1
HE---ud	7,205	0.0	.000	0	0.2	.000	1	0.2	.000	1
CLA--ld	3,348	0.0	.000	0	53.7	.044	147	53.7	.044	147
CLA--ud	4,688	0.0	.000	0	292.8	.240	1,124	292.8	.240	1,124
MGMT--ld	3,642	0.0	.000	0	18.0	.015	54	18.0	.015	54
MGMT--ud	5,101	0.0	.000	0	829.7	.680	3,467	829.7	.680	3,467
MGMT--gr	7,039	0.0	.000	0	4.1	.003	24	4.1	.003	24
HHH--ud	13,867	0.0	.000	0	0.1	.000	1	0.1	.000	1
SPH--ud	9,385	0.0	.000	0	0.2	.000	2	0.2	.000	2
IT---ld	4,844	0.0	.000	0	5.5	.005	22	5.5	.005	22
IT---ud	7,638	0.0	.000	0	2.3	.002	14	2.3	.002	14
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>1,220.7</b>	<b>1.000</b>	<b>4,945</b>	<b>1,220.7</b>	<b>1.000</b>	<b>4,945</b>



MEDICAL TECHNOLOGY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.002	0	0.1	.002	0
AGR--ud	13,016	0.0	.000	0	0.1	.002	32	0.1	.002	32
CBS--ud	8,650	0.0	.000	0	0.9	.022	192	0.9	.022	192
EDUC--ld	6,105	0.0	.000	0	0.1	.002	15	0.1	.002	15
CLA--ld	3,348	0.0	.000	0	0.6	.015	49	0.6	.015	49
CLA--ud	4,688	0.0	.000	0	0.1	.002	12	0.1	.002	12
MEDA--ud	13,233	0.0	.000	0	38.6	.951	12,581	38.6	.951	12,582
PHRM--ud	12,808	0.0	.000	0	0.1	.002	32	0.1	.002	32
TOTAL	0	0.0	0.000	0	40.6	1.000	12,913	40.6	1.000	12,913

MEDICINE

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ud	8,650	0.0	.000	0	0.3	.000	2	0.3	.000	2
CBS--gr	8,695	0.0	.000	0	0.3	.000	2	0.3	.000	2
DENT--ud	20,998	0.0	.000	0	0.1	.000	2	0.1	.000	2
EDUC--ld	6,105	0.0	.000	0	0.1	.000	0	0.1	.000	0
EDUC--ud	7,000	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA--ld	3,348	0.0	.000	0	1.2	.001	3	1.2	.001	3
CLA--ud	4,688	0.0	.000	0	0.6	.000	2	0.6	.000	2
CLA--gr	6,821	0.0	.000	0	0.1	.000	0	0.1	.000	0
MEDB--ud	14,097	0.0	.000	0	430.3	.313	4,412	430.3	.313	4,412
MEDC--ud	14,021	0.0	.000	0	940.8	.684	9,594	940.8	.684	9,594
SPH--ud	9,385	0.0	.000	0	0.9	.001	6	0.9	.001	6
SPH--gr	9,352	0.0	.000	0	0.1	.000	1	0.1	.000	1
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>1,374.9</b>	<b>1.000</b>	<b>14,025</b>	<b>1,374.9</b>	<b>1.000</b>	<b>14,025</b>

MORTUARY SCIENCE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ld	6,329	0.0	.000	0	0.1	.001	8	0.1	.001	8
EDUC--ld	6,105	0.0	.000	0	0.2	.003	16	0.2	.003	16
EDUC--ud	7,000	0.0	.000	0	0.4	.005	37	0.4	.005	37
GC---ld	4,387	0.0	.000	0	3.6	.048	209	3.6	.048	209
GC---ud	9,221	0.0	.000	0	1.5	.020	183	1.5	.020	183
HE---ld	4,083	0.0	.000	0	0.2	.003	11	0.2	.003	11
HE---ud	7,205	0.0	.000	0	0.2	.003	19	0.2	.003	19
CLA--ld	3,348	0.0	.000	0	0.6	.008	27	0.6	.008	27
CLA--ud	4,688	0.0	.000	0	3.1	.041	193	3.1	.041	193
MGMT--ld	3,642	0.0	.000	0	0.1	.001	5	0.1	.001	5
MORT--ud	9,885	0.0	.000	0	58.4	.775	7,656	58.4	.775	7,656
MEDB--ld	8,998	0.0	.000	0	0.7	.009	84	0.7	.009	84
MEDB--ud	14,097	0.0	.000	0	5.5	.073	1,028	5.5	.073	1,028
SPH--ud	9,385	0.0	.000	0	0.7	.009	87	0.7	.009	87
IT---ld	4,844	0.0	.000	0	0.1	.001	6	0.1	.001	6
TOTAL	0	0.0	0.000	0	75.4	1.000	9,571	75.4	1.000	9,571

NATURAL RESOURCES  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.4	.003	0	0.4	.002	0
UC---ud	0	0.0	.000	0	0.2	.001	0	0.2	.001	0
AGR--ld	7,550	18.3	.181	1,369	7.2	.050	376	25.5	.104	784
AGR--ud	13,016	2.9	.029	374	15.9	.110	1,430	18.8	.077	996
CBS--ld	6,329	16.8	.166	1,054	3.2	.022	140	20.0	.081	515
CBS--ud	8,650	1.5	.015	129	9.3	.064	556	10.8	.044	380
EDUC-ld	6,105	0.5	.005	30	0.6	.004	25	1.1	.004	27
EDUC-ud	7,000	0.0	.000	0	0.5	.003	24	0.5	.002	14
FOR--ld	11,487	7.0	.069	797	8.0	.055	635	15.0	.061	702
FOR--ud	15,595	6.5	.064	1,005	51.8	.358	5,583	58.3	.237	3,702
FOR--gr	12,139	0.0	.000	0	0.2	.001	17	0.2	.001	10
GC---ld	4,387	1.1	.011	48	1.0	.007	30	2.1	.009	38
GC---ud	9,221	0.0	.000	0	0.1	.001	6	0.1	.000	4
HE---ld	4,083	0.2	.002	8	0.0	.000	0	0.2	.001	3
CLA--ld	3,348	8.0	.079	265	8.6	.059	199	16.6	.068	226
CLA--ud	4,688	4.8	.048	223	12.4	.086	402	17.2	.070	328
MGMT-ld	3,642	0.5	.005	18	0.5	.003	13	1.0	.004	15
MGMT-ud	5,101	0.3	.003	15	2.4	.017	85	2.7	.011	56
MEDB-ud	14,097	0.0	.000	0	0.4	.003	39	0.4	.002	23
PHRM-ud	12,808	0.0	.000	0	0.1	.001	9	0.1	.000	5
HHH--ud	13,867	0.0	.000	0	0.1	.001	10	0.1	.000	6
SPH--ud	9,385	0.1	.001	9	0.2	.001	13	0.3	.001	11
IT---ld	4,844	29.2	.289	1,402	9.2	.064	308	38.4	.156	757
IT---ud	7,638	1.6	.016	121	10.1	.070	533	11.7	.048	364
VETM-ld	3,405	1.6	.016	54	1.5	.010	35	3.1	.013	43
VETM-ud	10,625	0.0	.000	0	0.8	.006	59	0.8	.003	35
<b>TOTAL</b>	<b>0</b>	<b>100.9</b>	<b>1.000</b>	<b>6,921</b>	<b>144.7</b>	<b>1.000</b>	<b>10,526</b>	<b>245.6</b>	<b>1.000</b>	<b>9,045</b>

NURSING  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	0.0	.000	0	0.4	.002	0	0.4	.002	0
UC---ud	0	0.0	.000	0	0.2	.001	0	0.2	.001	0
AGR--ld	7,550	0.0	.000	0	0.1	.000	3	0.1	.000	3
AGR--ud	13,016	0.0	.000	0	8.9	.038	494	8.9	.038	494
CBS--ud	8,650	0.0	.000	0	0.2	.001	7	0.2	.001	7
EDUC-ld	6,105	0.0	.000	0	0.8	.003	21	0.8	.003	21
EDUC-ud	7,000	0.0	.000	0	6.0	.026	179	6.0	.026	179
GC---ud	9,221	0.0	.000	0	0.1	.000	4	0.1	.000	4
HE---ud	7,205	0.0	.000	0	0.2	.001	6	0.2	.001	6
CLA--ld	3,348	0.0	.000	0	4.6	.020	66	4.6	.020	66
CLA--ud	4,688	0.0	.000	0	20.6	.088	412	20.6	.088	412
MGMT-ld	3,642	0.0	.000	0	0.2	.001	3	0.2	.001	3
MEDB-ld	8,998	0.0	.000	0	6.8	.029	261	6.8	.029	261
MEDB-ud	14,097	0.0	.000	0	39.6	.169	2,381	39.6	.169	2,381
NURS-ud	16,775	0.0	.000	0	141.0	.601	10,087	141.0	.601	10,087
NURS-gr	22,380	0.0	.000	0	0.5	.002	48	0.5	.002	48
SPH--ud	9,385	0.0	.000	0	4.1	.017	164	4.1	.017	164
IT---ld	4,844	0.0	.000	0	0.1	.000	2	0.1	.000	2
IT---ud	7,638	0.0	.000	0	0.1	.000	3	0.1	.000	3
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>234.5</b>	<b>1.000</b>	<b>14,140</b>	<b>234.5</b>	<b>1.000</b>	<b>14,141</b>

PHARMACY

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CBS--ld	6,329	0.0	.000	0	0.2	.001	4	0.2	.001	4
CBS--ud	8,650	0.0	.000	0	0.4	.001	11	0.4	.001	11
EDUC--ld	6,105	0.0	.000	0	0.5	.002	10	0.5	.002	10
EDUC--ud	7,000	0.0	.000	0	0.2	.001	4	0.2	.001	4
CLA--ld	3,348	0.0	.000	0	1.9	.006	20	1.9	.006	20
CLA--ud	4,688	0.0	.000	0	0.5	.002	7	0.5	.002	7
MEDB--ud	14,097	0.0	.000	0	38.5	.120	1,696	38.5	.120	1,696
PHRM--ud	12,808	0.0	.000	0	270.7	.846	10,831	270.7	.846	10,831
SPH--ud	9,385	0.0	.000	0	1.1	.003	32	1.1	.003	32
IT---ld	4,844	0.0	.000	0	1.0	.003	15	1.0	.003	15
IT---ud	7,638	0.0	.000	0	0.4	.001	10	0.4	.001	10
VETM--ud	10,625	0.0	.000	0	4.7	.015	156	4.7	.015	156
TOTAL	0	0.0	0.000	0	320.1	1.000	12,796	320.1	1.000	12,796

PHYSICAL THERAPY  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
CLA--ud	4,688	0.0	.000	0	0.1	.001	7	0.1	.001	7
MEDA--ud	13,233	0.0	.000	0	69.5	.996	13,176	69.5	.996	13,177
IT---ld	4,844	0.0	.000	0	0.2	.003	14	0.2	.003	14
TOTAL	0	0.0	0.000	0	69.8	1.000	13,197	69.8	1.000	13,197
		=====	=====	=====	=====	=====	=====	=====	=====	=====

PUBLIC HEALTH  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	13,016	0.0	.000	0	0.4	.002	20	0.4	.002	20
CBS--ud	8,650	0.0	.000	0	0.4	.002	14	0.4	.002	14
EDUC--ud	7,000	0.0	.000	0	2.2	.009	60	2.2	.009	60
EDUC--gr	6,734	0.0	.000	0	0.4	.002	11	0.4	.002	11
HE---ud	7,205	0.0	.000	0	0.3	.001	8	0.3	.001	8
HE---gr	7,015	0.0	.000	0	0.8	.003	22	0.8	.003	22
CLA--ld	3,348	0.0	.000	0	0.4	.002	5	0.4	.002	5
CLA--ud	4,688	0.0	.000	0	0.6	.002	11	0.6	.002	11
MGMT--ld	3,642	0.0	.000	0	0.5	.002	7	0.5	.002	7
MGMT--ud	5,101	0.0	.000	0	0.6	.002	12	0.6	.002	12
MGMT--gr	7,039	0.0	.000	0	10.1	.039	278	10.1	.039	278
MEDB--ud	14,097	0.0	.000	0	3.7	.014	204	3.7	.014	204
PHRM--ud	12,808	0.0	.000	0	0.8	.003	40	0.8	.003	40
HHH--ud	13,867	0.0	.000	0	3.3	.013	179	3.3	.013	179
HHH--gr	9,780	0.0	.000	0	0.3	.001	11	0.3	.001	11
SPH--ud	9,385	0.0	.000	0	222.9	.872	8,181	222.9	.872	8,181
SPH--gr	9,352	0.0	.000	0	6.8	.027	249	6.8	.027	249
IT---ud	7,638	0.0	.000	0	0.4	.002	12	0.4	.002	12
VETM--ud	10,625	0.0	.000	0	0.8	.003	33	0.8	.003	33
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>255.7</b>	<b>1.000</b>	<b>9,358</b>	<b>255.7</b>	<b>1.000</b>	<b>9,358</b>



## TECHNOLOGY

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ld	0	16.2	.007	0	1.8	.001	0	18.0	.004	0
UC---ud	0	0.9	.000	0	3.8	.002	0	4.7	.001	0
AGR--ld	7,550	3.7	.002	12	2.3	.001	8	6.0	.001	10
AGR--ud	13,016	0.1	.000	1	4.3	.002	25	4.4	.001	13
CBS--ld	6,329	25.2	.011	70	9.3	.004	26	34.5	.008	48
CBS--ud	8,650	2.4	.001	9	15.2	.007	58	17.6	.004	33
EDUC-ld	6,105	14.1	.006	38	12.3	.005	33	26.4	.006	35
EDUC-ud	7,000	4.2	.002	13	1.7	.001	5	5.9	.001	9
FOR--ld	11,487	0.1	.000	1	0.1	.000	1	0.2	.000	1
FOR--ud	15,595	0.0	.000	0	0.4	.000	3	0.4	.000	1
GC---ld	4,387	1.2	.001	2	0.9	.000	2	2.1	.000	2
GC---ud	9,221	0.2	.000	1	0.0	.000	0	0.2	.000	0
HE---ld	4,083	0.9	.000	2	0.7	.000	1	1.6	.000	1
HE---ud	7,205	0.0	.000	0	0.3	.000	1	0.3	.000	0
CLA--ld	3,348	473.3	.206	691	134.6	.059	199	607.9	.133	446
CLA--ud	4,688	85.5	.037	175	189.0	.083	391	274.5	.060	282
CLA--gr	6,821	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT-ld	3,642	12.5	.005	20	7.4	.003	12	19.9	.004	16
MGMT-ud	5,101	0.6	.000	1	11.6	.005	26	12.2	.003	14
MGMT-gr	7,039	0.0	.000	0	0.7	.000	2	0.7	.000	1
MEDB-ld	8,998	0.2	.000	1	0.2	.000	1	0.4	.000	1
MEDB-ud	14,097	0.4	.000	2	5.5	.002	34	5.9	.001	18
MEDB-gr	20,483	0.0	.000	0	0.2	.000	2	0.2	.000	1
PHRM-ud	12,808	0.3	.000	2	0.0	.000	0	0.3	.000	1
HHH--ud	13,867	0.0	.000	0	0.1	.000	1	0.1	.000	0
SPH--ud	9,385	1.4	.001	6	0.9	.000	4	2.3	.001	5
IT---ld	4,844	952.0	.415	2,011	73.2	.032	157	1,025.2	.225	1,089
IT---ud	7,638	697.6	.304	2,324	1,782.0	.787	6,009	2,479.6	.544	4,155
IT---gr	6,193	0.0	.000	0	6.5	.003	18	6.5	.001	9
VETM-ud	10,625	0.0	.000	0	0.1	.000	0	0.1	.000	0
TOTAL	0	2,293.0	1.000	5,379	2,265.2	1.000	7,017	4,558.2	1.000	6,193

UNIVERSITY COLLEGE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.1	.008	0	0.5	.006	0	0.6	.006	0
AGR--ld	7,550	0.0	.000	0	0.4	.005	36	0.4	.004	31
AGR--ud	13,016	0.2	.016	205	3.8	.046	593	4.0	.042	542
CBS--ld	6,329	0.2	.016	100	0.9	.011	68	1.1	.011	72
CBS--ud	8,650	0.2	.016	136	1.2	.014	124	1.4	.015	126
EDUC--ld	6,105	0.1	.008	48	0.4	.005	29	0.5	.005	32
EDUC--ud	7,000	1.7	.134	937	6.3	.076	529	8.0	.083	583
FOR--ld	11,487	0.0	.000	0	0.1	.001	14	0.1	.001	12
GC---ld	4,387	0.7	.055	242	3.2	.038	168	3.9	.041	178
GC---ud	9,221	0.3	.024	218	7.0	.084	774	7.3	.076	700
HE---ld	4,083	0.0	.000	0	0.6	.007	29	0.6	.006	25
HE---ud	7,205	0.8	.063	454	5.3	.064	458	6.1	.063	457
CLA--ld	3,348	1.3	.102	343	5.1	.061	205	6.4	.067	223
CLA--ud	4,688	6.1	.480	2,252	31.0	.372	1,743	37.1	.386	1,810
CLA--gr	6,821	0.0	.000	0	0.3	.004	25	0.3	.003	21
MGMT--ld	3,642	0.0	.000	0	0.1	.001	4	0.1	.001	4
MGMT--ud	5,101	0.0	.000	0	4.6	.055	281	4.6	.048	244
MEDB--ud	14,097	0.1	.008	111	2.0	.024	338	2.1	.022	308
PHRM--ud	12,808	0.0	.000	0	0.1	.001	15	0.1	.001	13
HHH--ud	13,867	0.0	.000	0	0.2	.002	33	0.2	.002	29
SPH--ud	9,385	0.5	.039	369	4.4	.053	495	4.9	.051	479
IT---ld	4,844	0.1	.008	38	1.6	.019	93	1.7	.018	86
IT---ud	7,638	0.3	.024	180	3.9	.047	357	4.2	.044	334
IT---gr	6,193	0.0	.000	0	0.1	.001	7	0.1	.001	6
DLA--ud	5,413	0.0	.000	0	0.2	.002	13	0.2	.002	11
DSE--ud	9,503	0.0	.000	0	0.1	.001	11	0.1	.001	10
TOTAL	0	12.7	1.000	5,632	83.4	1.000	6,445	96.1	1.000	6,337

VETERINARY MEDICINE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AGR--ud	13,016	0.0	.000	0	2.0	.004	49	2.0	.004	49
CBS--ud	8,650	0.0	.000	0	0.1	.000	2	0.1	.000	2
MEDB-ud	14,097	0.0	.000	0	31.2	.059	833	31.2	.059	833
VETM-ud	10,625	0.0	.000	0	494.5	.937	9,954	494.5	.937	9,954
TOTAL	0	0.0	0.000	0	527.8	1.000	10,839	527.8	1.000	10,839

TC GRADUATE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	ENROLLMENTS								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
AGR--ld	7,550	0.0	.000	0	1.6	.000	2	1.6	.000	2
AGR--ud	13,016	0.0	.000	0	8.7	.001	15	8.7	.001	15
AGR--gr	8,208	0.0	.000	0	260.5	.035	287	260.5	.035	287
CBS--ld	6,329	0.0	.000	0	1.0	.000	1	1.0	.000	1
CBS--ud	8,650	0.0	.000	0	0.3	.000	0	0.3	.000	0
CBS--gr	8,695	0.0	.000	0	181.8	.024	212	181.8	.024	212
DENT--gr	22,028	0.0	.000	0	71.8	.010	212	71.8	.010	212
EDUC--ld	6,105	0.0	.000	0	5.9	.001	5	5.9	.001	5
EDUC--ud	7,000	0.0	.000	0	192.7	.026	181	192.7	.026	181
EDUC--gr	6,734	0.0	.000	0	710.5	.095	642	710.5	.095	642
FOR--ld	11,487	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--ud	15,595	0.0	.000	0	0.2	.000	0	0.2	.000	0
FOR--gr	12,139	0.0	.000	0	55.0	.007	90	55.0	.007	90
GC---ld	4,387	0.0	.000	0	0.4	.000	0	0.4	.000	0
GC---ud	9,221	0.0	.000	0	0.1	.000	0	0.1	.000	0
HE---ld	4,083	0.0	.000	0	0.3	.000	0	0.3	.000	0
HE---ud	7,205	0.0	.000	0	0.4	.000	0	0.4	.000	0
HE---gr	7,015	0.0	.000	0	232.6	.031	219	232.6	.031	219
LAW--gr	10,765	0.0	.000	0	1.7	.000	2	1.7	.000	2
CLA--ld	3,348	0.0	.000	0	22.0	.003	10	22.0	.003	10
CLA--ud	4,688	0.0	.000	0	20.9	.003	13	20.9	.003	13
CLA--gr	6,821	0.0	.000	0	1,301.6	.175	1,192	1,301.6	.175	1,192
MGMT--ld	3,642	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT--ud	5,101	0.0	.000	0	0.1	.000	0	0.1	.000	0
MGMT--gr	7,039	0.0	.000	0	1,154.9	.155	1,091	1,154.9	.155	1,091
MEDB--ld	8,998	0.0	.000	0	0.2	.000	0	0.2	.000	0
MEDB--ud	14,097	0.0	.000	0	0.4	.000	1	0.4	.000	1
MEDB--gr	20,483	0.0	.000	0	132.1	.018	363	132.1	.018	363
MEDC--gr	18,161	0.0	.000	0	130.3	.017	318	130.3	.017	318
NURS--gr	22,380	0.0	.000	0	81.4	.011	245	81.4	.011	245
PHRM--gr	14,824	0.0	.000	0	35.4	.005	70	35.4	.005	70
HHH--ud	13,867	0.0	.000	0	0.5	.000	1	0.5	.000	1
HHH--gr	9,780	0.0	.000	0	126.5	.017	166	126.5	.017	166
SPH--ud	9,385	0.0	.000	0	0.8	.000	1	0.8	.000	1
SPH--gr	9,352	0.0	.000	0	141.8	.019	178	141.8	.019	178
IT---ld	4,844	0.0	.000	0	5.0	.001	3	5.0	.001	3
IT---ud	7,638	0.0	.000	0	22.9	.003	23	22.9	.003	23
IT---gr	6,193	0.0	.000	0	1,447.6	.194	1,203	1,447.6	.194	1,203
VETM--ud	10,625	0.0	.000	0	0.4	.000	1	0.4	.000	1
VETM--gr	34,427	0.0	.000	0	29.5	.004	136	29.5	.004	136
DMD--gr	28,682	0.0	.000	0	0.1	.000	0	0.1	.000	0
DSE--gr	8,052	0.0	.000	0	0.1	.000	0	0.1	.000	0
SS---gr	3,102	0.0	.000	0	281.3	.038	117	281.3	.038	117
CEE--gr	6,029	0.0	.000	0	788.9	.106	638	788.9	.106	638
TOTAL	0	0.0	0.000	0	7,450.6	1.000	7,642	7,450.6	1.000	7,642

DULUTH BUSINESS & ECONOMICS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
DBE--ld	5,282	165.9	.228	1,202	34.2	.091	481	200.1	.181	957
DBE--ud	6,502	15.2	.021	136	226.4	.603	3,923	241.6	.219	1,423
DBE--gr	7,610	0.0	.000	0	0.2	.001	4	0.2	.000	1
DED--ld	5,826	76.4	.105	611	5.4	.014	84	81.8	.074	432
DED--ud	5,830	7.1	.010	57	15.7	.042	244	22.8	.021	120
DFA--ld	3,921	85.4	.117	459	6.6	.018	69	92.0	.083	327
DFA--ud	7,160	0.0	.000	0	1.9	.005	36	1.9	.002	12
DLA--ld	4,190	224.0	.307	1,288	30.2	.080	337	254.2	.230	965
DLA--ud	5,413	8.8	.012	65	25.8	.069	372	34.6	.031	170
DSE--ld	5,835	131.2	.180	1,050	18.2	.049	283	149.4	.135	790
DSE--ud	9,503	0.0	.000	0	9.8	.026	248	9.8	.009	84
DSS--ld	8,278	13.8	.019	157	0.0	.000	0	13.8	.012	103
DSS--ud	5,698	1.0	.001	8	0.7	.002	11	1.7	.002	9
<b>TOTAL</b>	<b>0</b>	<b>728.8</b>	<b>1.000</b>	<b>5,033</b>	<b>375.2</b>	<b>1.000</b>	<b>6,093</b>	<b>1,104.0</b>	<b>1.000</b>	<b>5,393</b>

DULUTH EDUCATION & HUMAN SERVICE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
EDUC--ud	7,000	0.0	.000	0	0.3	.001	4	0.3	.000	2
DBE--ld	5,282	3.3	.006	31	4.7	.009	47	8.0	.007	39
DBE--ud	6,502	0.8	.001	9	2.4	.005	30	3.2	.003	19
DED--ld	5,826	103.2	.181	1,055	73.2	.140	814	176.4	.161	940
DED--ud	5,830	151.7	.266	1,552	270.9	.517	3,015	422.6	.386	2,253
DED--gr	10,289	0.0	.000	0	3.4	.006	67	3.4	.003	32
DFA--ld	3,921	53.9	.095	371	18.2	.035	136	72.1	.066	259
DFA--ud	7,160	3.5	.006	44	11.1	.021	152	14.6	.013	96
DFA--gr	6,543	0.0	.000	0	0.1	.000	1	0.1	.000	1
DLA--ld	4,190	117.1	.206	861	47.2	.090	378	164.3	.150	629
DLA--ud	5,413	17.0	.030	161	43.8	.084	453	60.8	.056	301
DMD--ld	12,557	0.0	.000	0	4.6	.009	110	4.6	.004	53
DMD--ud	19,484	0.0	.000	0	0.7	.001	26	0.7	.001	12
DSE--ld	5,835	93.8	.165	961	11.2	.021	125	105.0	.096	560
DSE--ud	9,503	16.5	.029	275	28.6	.055	519	45.1	.041	392
DSS--ld	8,278	6.6	.012	96	0.6	.001	9	7.2	.007	55
DSS--ud	5,698	2.4	.004	24	2.8	.005	30	5.2	.005	27
TOTAL	0	569.8	1.000	5,440	523.8	1.000	5,916	1,093.6	1.000	5,668

DULUTH FINE ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
DBE--ld	5,282	0.8	.006	30	0.8	.008	40	1.6	.006	34
DED--ld	5,826	5.6	.040	231	5.6	.053	310	11.2	.045	265
DED--ud	5,830	1.3	.009	54	9.3	.088	515	10.6	.043	251
DFA--ld	3,921	72.5	.513	2,012	23.7	.225	883	96.2	.390	1,530
DFA--ud	7,160	21.6	.153	1,095	50.5	.480	3,434	72.1	.292	2,093
DLA--ld	4,190	27.2	.192	807	7.8	.074	310	35.0	.142	595
DLA--ud	5,413	1.3	.009	50	4.0	.038	206	5.3	.021	116
DSE--ld	5,835	9.6	.068	396	2.8	.027	155	12.4	.050	293
DSE--ud	9,503	0.0	.000	0	0.8	.008	72	0.8	.003	31
DSS--ld	8,278	1.0	.007	59	0.0	.000	0	1.0	.004	34
DSS--ud	5,698	0.4	.003	16	0.0	.000	0	0.4	.002	9
<b>TOTAL</b>	<b>0</b>	<b>141.3</b>	<b>1.000</b>	<b>4,748</b>	<b>105.3</b>	<b>1.000</b>	<b>5,925</b>	<b>246.6</b>	<b>1.000</b>	<b>5,251</b>

DULUTH LIBERAL ARTS  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.3	.001	0	0.3	.000	0
DBE--ld	5,282	44.9	.034	182	17.2	.036	192	62.1	.035	185
DBE--ud	6,502	3.5	.003	17	21.5	.045	295	25.0	.014	91
DED--ld	5,826	130.7	.100	584	16.9	.036	208	147.6	.083	484
DED--ud	5,830	46.4	.036	208	77.1	.163	949	123.5	.069	405
DFA--ld	3,921	153.4	.118	462	19.3	.041	160	172.7	.097	381
DFA--ud	7,160	2.1	.002	12	8.1	.017	122	10.2	.006	41
DLA--ld	4,190	542.1	.416	1,743	64.9	.137	574	607.0	.342	1,431
DLA--ud	5,413	146.5	.112	608	205.3	.433	2,346	351.8	.198	1,071
DLA--gr	5,775	0.0	.000	0	0.1	.000	1	0.1	.000	0
DMD--ud	19,484	0.2	.000	3	0.5	.001	21	0.7	.000	8
DSE--ld	5,835	193.3	.148	865	23.2	.049	286	216.5	.122	711
DSE--ud	9,503	9.1	.007	66	15.9	.034	319	25.0	.014	134
DSS--ld	8,278	28.2	.022	179	0.4	.001	7	28.6	.016	133
DSS--ud	5,698	3.0	.002	13	3.0	.006	36	6.0	.003	19
<b>TOTAL</b>	<b>0</b>	<b>1,303.4</b>	<b>1.000</b>	<b>4,942</b>	<b>473.7</b>	<b>1.000</b>	<b>5,515</b>	<b>1,777.1</b>	<b>1.000</b>	<b>5,095</b>



DULUTH SCIENCE & ENGINEERING  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC---ud	0	0.0	.000	0	0.1	.000	0	0.1	.000	0
DBE--ld	5,282	22.2	.029	153	8.5	.023	122	30.7	.027	143
DBE--ud	6,502	0.7	.001	6	4.6	.012	81	5.3	.005	30
DED--ld	5,826	43.6	.057	332	5.8	.016	92	49.4	.044	254
DED--ud	5,830	6.6	.009	50	10.6	.029	167	17.2	.015	88
DFA--ld	3,921	61.3	.080	315	7.7	.021	82	69.0	.061	239
DFA--ud	7,160	0.6	.001	6	2.0	.005	39	2.6	.002	16
DLA--ld	4,190	144.2	.189	791	17.2	.047	195	161.4	.142	597
DLA--ud	5,413	13.3	.017	94	17.7	.048	260	31.0	.027	148
DMD-ld	12,557	0.0	.000	0	5.2	.014	177	5.2	.005	58
DMD-ud	19,484	0.0	.000	0	10.7	.029	565	10.7	.009	184
DSE--ld	5,835	323.0	.423	2,466	38.7	.105	612	361.7	.319	1,862
DSE--ud	9,503	142.4	.186	1,771	239.5	.649	6,168	381.9	.337	3,203
DSS--ld	8,278	5.7	.007	62	0.1	.000	2	5.8	.005	42
DSS--ud	5,698	0.6	.001	4	0.6	.002	9	1.2	.001	6
<b>TOTAL</b>	<b>0</b>	<b>764.2</b>	<b>1.000</b>	<b>6,050</b>	<b>369.0</b>	<b>1.000</b>	<b>8,571</b>	<b>1,133.2</b>	<b>1.000</b>	<b>6,871</b>

DULUTH GRADUATE  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
IT---gr	6,193	0.0	.000	0	0.1	.001	5	0.1	.001	5
DBE--ld	5,282	0.0	.000	0	0.1	.001	4	0.1	.001	4
DBE--gr	7,610	0.0	.000	0	19.0	.142	1,082	19.0	.142	1,082
DED--ld	5,826	0.0	.000	0	0.1	.001	4	0.1	.001	4
DED--ud	5,830	0.0	.000	0	0.2	.001	9	0.2	.001	9
DED--gr	10,289	0.0	.000	0	55.3	.414	4,259	55.3	.414	4,259
DFA--ld	3,921	0.0	.000	0	0.2	.001	6	0.2	.001	6
DFA--ud	7,160	0.0	.000	0	0.1	.001	5	0.1	.001	5
DFA--gr	6,543	0.0	.000	0	6.6	.049	323	6.6	.049	323
DLA--ld	4,190	0.0	.000	0	0.4	.003	13	0.4	.003	13
DLA--ud	5,413	0.0	.000	0	0.1	.001	4	0.1	.001	4
DLA--gr	5,775	0.0	.000	0	7.4	.055	320	7.4	.055	320
DMD--gr	28,682	0.0	.000	0	5.6	.042	1,202	5.6	.042	1,202
DSE--ld	5,835	0.0	.000	0	1.0	.007	44	1.0	.007	44
DSE--ud	9,503	0.0	.000	0	0.9	.007	64	0.9	.007	64
DSE--gr	8,052	0.0	.000	0	36.5	.273	2,200	36.5	.273	2,200
<b>TOTAL</b>	<b>0</b>	<b>0.0</b>	<b>0.000</b>	<b>0</b>	<b>133.6</b>	<b>1.000</b>	<b>9,543</b>	<b>133.6</b>	<b>1.000</b>	<b>9,543</b>

MORRIS

Exhibit V

Abbreviated Student Demand, Induced Courseload  
and Cost Matrices  
FY 1988

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
EDUC-l-d	6,105	0.0	.000	0	0.1	.000	1	0.1	.000	0
EDUC-ud	7,000	0.0	.000	0	0.5	.001	6	0.5	.000	2
CLA--ld	3,348	0.0	.000	0	0.3	.001	2	0.3	.000	1
CLA--ud	4,688	0.0	.000	0	0.2	.000	2	0.2	.000	1
MGMT-l-d	3,642	0.0	.000	0	0.1	.000	1	0.1	.000	0
MGMT-ud	5,101	0.0	.000	0	0.2	.000	2	0.2	.000	1
IT---ud	7,638	0.0	.000	0	0.1	.000	1	0.1	.000	0
MOR--ld	4,629	908.4	.816	3,778	166.3	.300	1,390	1,074.7	.645	2,984
MOR--ud	7,583	204.6	.184	1,394	386.0	.697	5,285	590.6	.354	2,687
<b>TOTAL</b>	<b>0</b>	<b>1,113.0</b>	<b>1.000</b>	<b>5,172</b>	<b>553.8</b>	<b>1.000</b>	<b>6,690</b>	<b>1,666.8</b>	<b>1.000</b>	<b>5,676</b>

WASECA  
 Abbreviated Student Demand, Induced Courseload  
 and Cost Matrices  
 FY 1988

Exhibit V

	Cost per FYE Taught	E N R O L L M E N T S								
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
VETM-ld	3,405	0.0	.000	0	12.6	.015	52	12.6	.015	52
WAS--ld	7,810	0.0	.000	0	817.4	.984	7,689	817.4	.984	7,689
CRKS-ld	8,347	0.0	.000	0	0.3	.000	3	0.3	.000	3
TOTAL	0	0.0	0.000	0	830.3	1.000	7,744	830.3	1.000	7,744

UNIVERSITY OF MINNESOTA  
Tuition Relative to Instructional Cost  
as Defined for the Instructional Cost Study  
FY 1988

Exhibit VI

Enrollment Unit	Tuition Rates				Cost Per SCH (1) or Term	Tuition as a Percentage of Cost			
	Resident		Nonresident			Resident		Nonresident	
	Per Credit	Term	Per Credit	Term		Per Credit	Term	Per Credit	Term
Twin Cities Campuses									
Liberal Arts-Lower Division	41.85		104.63		103.21	40.5%		101.4%	
-Upper Division	44.27		110.68		118.62	37.3%		93.3%	
Technology-Lower Division	41.85		104.63		128.07	32.7%		81.7%	
-Upper Division	53.74		134.35		167.07	32.2%		80.4%	
Agriculture-Lower Division	41.85		104.63		164.38	25.5%		63.6%	
-Upper Division	60.02		150.05		211.86	28.3%		70.8%	
Natural Resources-Lower Division	41.85		104.63		164.79	25.4%		63.5%	
-Upper Division	64.20		160.50		250.62	25.6%		64.0%	
Home Economics-Lower Division	41.85		104.63		133.52	31.3%		78.4%	
-Upper Division	57.64		144.10		166.38	34.6%		86.6%	
Medicine-OT/PT	64.82		162.05		314.48	20.6%		51.5%	
-Medical Tech	64.82		162.05		307.45	21.1%		52.7%	
-Undergraduate M.D.		2,100.07		4,200.14	6,233.33		33.7%		67.4%
-Medical Fellow Sp.		121.00 (2)		121.00	1,464.89		8.3%		8.3%
Public Health-Upper Division	58.02		145.05		222.71	26.1%		65.1%	
Pharmacy-Upper Division	61.26		153.15		304.67	20.1%		50.3%	
-Pharm D.	65.47		163.68		365.60	17.9%		44.8%	
Nursing-Upper Division	64.82		162.05		336.67	19.3%		48.1%	
Dentistry-Dental Hygiene	56.85		142.13		361.55	15.7%		39.3%	
-D.D.S./M.S.D.		1,810.37		2,715.56	8,820.44		20.5%		30.8%
Mortuary Science-Upper Division	60.94		152.35		227.88	26.7%		66.9%	
Biological Sciences-Upper Division	57.52		143.80		185.40	31.0%		77.6%	
Veterinary Medicine-Upper Division/PB		1,613.56		2,420.34	4,817.33		33.5%		50.2%
Law-Upper Division/PB		1,581.52		3,163.04	6,307.33		25.1%		50.1%
Education-Lower Division	41.85		104.63		160.00	26.2%		65.4%	
-Upper Division	54.84		137.10		156.76	35.0%		87.5%	
Management-Upper Division	51.54		128.85		117.74	43.8%		109.4%	
University College-Lower Division	41.85		104.63		134.10	31.2%		78.0%	
-Upper Division	44.27		110.68		153.45	28.8%		72.1%	
General College-Lower Division	41.85		104.63		106.79	39.2%		98.0%	
-Upper Division	42.26		105.65		143.88	29.4%		73.4%	
Graduate School-All Majors		841.65		1,683.30	2,547.33		33.0%		66.1%

Enrollment Unit	Tuition Rates				Cost Per SCH (1) or Term	Tuition as a Percentage of Cost			
	Resident		Nonresident			Resident		Nonresident	
	Per Credit	Term	Per Credit	Term		Per Credit	Term	Per Credit	Term
Duluth Campus									
Medicine-Upper Division/PB		2,100.07		4,200.14	8,653.78		24.3%		48.5%
Liberal Arts-Lower Division	41.85		104.63		117.67	35.6%		88.9%	
-Upper Division	49.24		123.10		131.31	37.5%		93.7%	
Business & Economics-Lower Division	41.85		104.63		119.83	34.9%		87.3%	
-Upper Division	46.20		115.50		145.07	31.8%		79.6%	
Education & Human Services-Lower Division	41.85		104.63		129.52	32.3%		80.8%	
-Upper Division	45.49		113.73		140.88	32.3%		80.7%	
Fine Arts-Lower Division	41.85		104.63		113.05	37.0%		92.5%	
-Upper Division	50.84		127.10		141.07	36.0%		90.1%	
Sciences & Engineering-Lower Division	41.85		104.63		144.05	29.1%		72.6%	
-Upper Division	49.21		123.03		204.07	24.1%		60.3%	
Graduate School-All Majors		841.65		1,683.30	3,181.00		26.5%		52.9%
Morris Campus									
All Departments-Lower Division	41.85		104.63		123.14	34.0%		85.0%	
-Upper Division	49.68		124.20		159.29	31.2%		78.0%	
Crookston Campus									
All Departments-Technical	41.85		104.63		198.71	21.1%		52.7%	
Waseca									
All Departments-Technical	41.85		104.63		184.38	22.7%		56.7%	
Summer Sessions									
All Colleges-Lower Division	40.08		40.08		68.54	58.5%		58.5%	
-Upper Division	50.48 (3)		50.48		105.97	47.6%		47.6%	
Continuing Education & Extension									
All Colleges-Lower Division	41.75		41.75		73.73	56.6%		56.6%	
-Upper Division	58.38 (3)		58.38		125.21	46.6%		46.6%	

(1) Cost per FYE divided by 42 (14 credit band).

(2) Net of MFS subsidy

(3) Estimated weighted average tuition rates

## Exhibit VII

The Collegiate Expense Summary by "Adjusted" Source of Funds sets out the total costs of each teaching unit by major activity. The schedule further attempts to isolate the costs supported by net legislative funds by reclassifying the appropriate amounts of expenditures supported by tuition, indirect cost recoveries and other dedicated income<sup>1</sup> from state funds to other funds. A tuition matrix reassigned tuition revenues from enrollment units to the appropriate teaching unit.

The legislative funded expenditures are divided by the collegiate unit's FYE production. It is important to note the resulting amount per FYE represents all activities, not instructional activities alone. In other words, the amount per FYE identified in this schedule represents net investment by the Minnesota legislature to carry out all activities within each collegiate unit. The following exhibit provides further detail relative to that investment.

In anticipation of a question about state support for research, the direct costs generally relate to cost sharing of faculty salaries toward sponsored research. Also included as state supported research (as a direct cost) are the college and departmental administrative expenditures applicable to research.

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<sup>1</sup> Income reported as state support such as investment and other general income has not been reclassified. These incomes represent less than 3% of total instructional expenditures and are not easily assignable to activities.

UNIVERSITY OF MINNESOTA  
 Collegiate Expense Summary  
 by Adjusted Source of Funds  
 FY 1988  
 (\$000's)

Exhibit VII

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
Liberal Arts <sup>11</sup>										
Direct Costs	41,511.9	1,026.8	42,538.7	1,241.1	2,919.1	4,160.2	1,036.9	2,615.4	3,652.3	50,351.2
Indirect Costs	19,615.5	5,557.6	25,173.2	568.4	163.0	731.4	485.0	133.3	618.3	26,522.8
<b>Total</b>	<b>61,127.4</b>	<b>6,584.4</b>	<b>67,711.9</b>	<b>1,809.5</b>	<b>3,082.1</b>	<b>4,891.6</b>	<b>1,521.9</b>	<b>2,748.7</b>	<b>4,270.6</b>	<b>76,874.0</b>
State Funds	61,127.4			1,809.5			1,521.9			64,458.8
Other Funds		6,584.4			3,082.1			2,748.7		12,415.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	64,458.8	-266.0	-26,162.0	38,030.7	49.5 %	Sponsored Research	181.8
Other Funds	12,415.2	266.0	26,162.0	38,843.3	50.5 %	Sponsored Tr and PS	84.2
<b>Total Funds</b>	<b>76,874.0</b>	<b>0.0</b>	<b>0.0</b>	<b>76,874.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>266.0</b>
(6) 38,030,700 divided by 14,382 FYE students taught = 2,644 per FYE							

Technology										
Direct Costs	34,264.5	3,633.1	37,897.6	6,916.2	26,655.7	33,571.9	1,370.1	2,425.2	3,795.3	75,264.8
Indirect Costs	14,968.2	3,924.7	18,892.8	4,587.0	1,315.0	5,902.0	504.0	138.5	642.5	25,437.4
<b>Total</b>	<b>49,232.7</b>	<b>7,557.8</b>	<b>56,790.5</b>	<b>11,503.1</b>	<b>27,970.8</b>	<b>39,473.9</b>	<b>1,874.1</b>	<b>2,563.7</b>	<b>4,437.8</b>	<b>100,702.2</b>
State Funds	49,232.7			11,503.1			1,874.1			62,609.8
Other Funds		7,557.8			27,970.8			2,563.7		38,092.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	62,609.8	-1,609.4	-16,072.0	44,928.4	44.6 %	Sponsored Research	1,578.5
Other Funds	38,092.3	1,609.4	16,072.0	55,773.8	55.4 %	Sponsored Tr and PS	30.9
<b>Total Funds</b>	<b>100,702.2</b>	<b>0.0</b>	<b>0.0</b>	<b>100,702.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>1,609.4</b>
(6) 44,928,360 divided by 7,940 FYE students taught = 5,658 per FYE							



Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																								
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																									
<b>Agriculture</b>																																																		
Direct Costs	6,452.2	834.5	7,286.7	887.4	5,650.3	6,537.8	1,201.5	5,414.7	6,616.2	20,440.7																																								
Indirect Costs	2,961.7	641.4	3,603.1	893.3	256.1	1,149.4	878.6	241.5	1,120.1	5,872.5																																								
<b>Total</b>	<b>9,413.9</b>	<b>1,475.9</b>	<b>10,889.8</b>	<b>1,780.7</b>	<b>5,906.4</b>	<b>7,687.1</b>	<b>2,080.1</b>	<b>5,656.2</b>	<b>7,736.3</b>	<b>26,313.2</b>																																								
State Funds	9,413.9			1,780.7			2,080.1			13,274.7																																								
Other Funds		1,475.9			5,906.4			5,656.2		13,038.5																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>13,274.7</td> <td>-288.1</td> <td>-1,974.8</td> <td>11,011.8</td> <td>41.8 %</td> <td>Sponsored Research</td> <td>141.4</td> </tr> <tr> <td>Other Funds</td> <td>13,038.5</td> <td>288.1</td> <td>1,974.8</td> <td>15,301.4</td> <td>58.2 %</td> <td>Sponsored Tr and PS</td> <td>146.7</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>26,313.2</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>26,313.2</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>288.1</b></td> </tr> <tr> <td colspan="8">(6) 11,011,770 divided by 978 FYE students taught = 11,259 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	13,274.7	-288.1	-1,974.8	11,011.8	41.8 %	Sponsored Research	141.4	Other Funds	13,038.5	288.1	1,974.8	15,301.4	58.2 %	Sponsored Tr and PS	146.7	<b>Total Funds</b>	<b>26,313.2</b>	<b>0.0</b>	<b>0.0</b>	<b>26,313.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>288.1</b>	(6) 11,011,770 divided by 978 FYE students taught = 11,259 per FYE							
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(6) 11,011,770 divided by 978 FYE students taught = 11,259 per FYE																																																		

<b>Natural Resources</b>																																																		
Direct Costs	1,461.2	52.1	1,513.3	159.6	1,000.3	1,159.9	45.4	271.2	316.6	2,989.8																																								
Indirect Costs	380.5	115.4	495.9	158.5	45.4	203.9	42.0	11.6	53.6	753.4																																								
<b>Total</b>	<b>1,841.7</b>	<b>167.5</b>	<b>2,009.2</b>	<b>318.1</b>	<b>1,045.7</b>	<b>1,363.8</b>	<b>87.5</b>	<b>282.7</b>	<b>370.2</b>	<b>3,743.3</b>																																								
State Funds	1,841.7			318.1			87.5			2,247.3																																								
Other Funds		167.5			1,045.7			282.7		1,496.0																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>2,247.3</td> <td>-27.2</td> <td>-305.2</td> <td>1,914.9</td> <td>51.2 %</td> <td>Sponsored Research</td> <td>25.1</td> </tr> <tr> <td>Other Funds</td> <td>1,496.0</td> <td>27.2</td> <td>305.2</td> <td>1,828.4</td> <td>48.8 %</td> <td>Sponsored Tr and PS</td> <td>2.1</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>3,743.3</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>3,743.3</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>27.2</b></td> </tr> <tr> <td colspan="8">(6) 1,914,865 divided by 135 FYE students taught = 14,184 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	2,247.3	-27.2	-305.2	1,914.9	51.2 %	Sponsored Research	25.1	Other Funds	1,496.0	27.2	305.2	1,828.4	48.8 %	Sponsored Tr and PS	2.1	<b>Total Funds</b>	<b>3,743.3</b>	<b>0.0</b>	<b>0.0</b>	<b>3,743.3</b>	<b>100.0 %</b>	<b>Total</b>	<b>27.2</b>	(6) 1,914,865 divided by 135 FYE students taught = 14,184 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
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Other Funds	1,496.0	27.2	305.2	1,828.4	48.8 %	Sponsored Tr and PS	2.1																																											
<b>Total Funds</b>	<b>3,743.3</b>	<b>0.0</b>	<b>0.0</b>	<b>3,743.3</b>	<b>100.0 %</b>	<b>Total</b>	<b>27.2</b>																																											
(6) 1,914,865 divided by 135 FYE students taught = 14,184 per FYE																																																		

<b>Home Economics</b>																																																		
Direct Costs	4,265.5	83.8	4,349.2	172.6	724.8	897.4	97.2	483.9	581.1	5,827.8																																								
Indirect Costs	1,813.6	497.2	2,310.9	122.6	35.2	157.8	77.2	21.2	98.4	2,567.0																																								
<b>Total</b>	<b>6,079.1</b>	<b>581.0</b>	<b>6,660.1</b>	<b>295.2</b>	<b>760.0</b>	<b>1,055.1</b>	<b>174.4</b>	<b>505.1</b>	<b>679.5</b>	<b>8,394.8</b>																																								
State Funds	6,079.1			295.2			174.4			6,548.7																																								
Other Funds		581.0			760.0			505.1		1,846.1																																								
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
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<b>Total Funds</b>	<b>8,394.8</b>	<b>0.0</b>	<b>0.0</b>	<b>8,394.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>41.9</b>																																											
(6) 4,588,802 divided by 969 FYE students taught = 4,736 per FYE																																																		

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Medicine</b>										
Direct Costs	24,047.0	11,769.3	35,816.3	8,349.6	57,457.2	65,806.7	1,376.8	27,801.3	29,178.1	130,801.2
Indirect Costs	11,454.3	2,651.7	14,106.0	8,991.2	2,577.7	11,568.9	3,874.5	1,065.1	4,939.7	30,614.6
<b>Total</b>	<b>35,501.3</b>	<b>14,421.0</b>	<b>49,922.3</b>	<b>17,340.8</b>	<b>60,034.9</b>	<b>77,375.7</b>	<b>5,251.4</b>	<b>28,866.4</b>	<b>34,117.8</b>	<b>161,415.8</b>
State Funds	35,501.3			17,340.8			5,251.4			58,093.5
Other Funds		14,421.0			60,034.9			28,866.4		103,322.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	58,093.5	-3,271.0	-11,791.6	43,030.9	26.7 %	Sponsored Research	3,107.6
Other Funds	103,322.2	3,271.0	11,791.6	118,384.9	73.3 %	Sponsored Tr and PS	163.4
<b>Total Funds</b>	<b>161,415.8</b>	<b>0.0</b>	<b>0.0</b>	<b>161,415.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>3,271.0</b>
(6) 43,030,860 divided by 3,865 FYE students taught = 11,133 per FYE							

<b>Public Health</b>										
Direct Costs	4,106.1	1,135.2	5,241.3	908.0	17,584.9	18,492.8	137.1	1,789.2	1,926.3	25,660.4
Indirect Costs	1,518.4	416.0	1,934.3	2,526.7	724.4	3,251.1	255.8	70.3	326.1	5,511.5
<b>Total</b>	<b>5,624.4</b>	<b>1,551.2</b>	<b>7,175.6</b>	<b>3,434.7</b>	<b>18,309.2</b>	<b>21,743.9</b>	<b>392.9</b>	<b>1,859.5</b>	<b>2,252.4</b>	<b>31,171.9</b>
State Funds	5,624.4			3,434.7			392.9			9,452.0
Other Funds		1,551.2			18,309.2			1,859.5		21,719.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	9,452.0	-1,200.2	-1,239.0	7,012.7	22.5 %	Sponsored Research	1,120.0
Other Funds	21,719.9	1,200.2	1,239.0	24,159.1	77.5 %	Sponsored Tr and PS	80.2
<b>Total Funds</b>	<b>31,171.9</b>	<b>0.0</b>	<b>0.0</b>	<b>31,171.9</b>	<b>100.0 %</b>	<b>Total</b>	<b>1,200.2</b>
(6) 7,012,738 divided by 601 FYE students taught = 11,668 per FYE							

<b>Pharmacy</b>										
Direct Costs	2,851.4	434.3	3,285.8	200.6	1,227.7	1,428.2	70.2	1,255.8	1,326.0	6,040.0
Indirect Costs	1,422.1	248.4	1,670.5	195.1	55.9	251.1	176.1	48.4	224.5	2,146.1
<b>Total</b>	<b>4,273.5</b>	<b>682.8</b>	<b>4,956.3</b>	<b>395.7</b>	<b>1,283.6</b>	<b>1,679.3</b>	<b>246.2</b>	<b>1,304.2</b>	<b>1,550.5</b>	<b>8,186.1</b>
State Funds	4,273.5			395.7			246.2			4,915.5
Other Funds		682.8			1,283.6			1,304.2		3,270.6

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	4,915.5	-63.2	-618.2	4,234.2	51.7 %	Sponsored Research	63.2
Other Funds	3,270.6	63.2	618.2	3,951.9	48.3 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>8,186.1</b>	<b>0.0</b>	<b>0.0</b>	<b>8,186.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>63.2</b>
(6) 4,234,181 divided by 327 FYE students taught = 12,949 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																	
<b>Nursing</b>																																										
Direct Costs	2,995.1	190.7	3,185.7	15.0	149.8	164.8	51.2	124.8	176.0	3,526.5																																
Indirect Costs	1,235.6	225.5	1,461.2	22.5	6.5	29.0	23.4	6.4	29.8	1,519.9																																
<b>Total</b>	<b>4,230.7</b>	<b>416.2</b>	<b>4,646.9</b>	<b>37.5</b>	<b>156.3</b>	<b>193.7</b>	<b>74.6</b>	<b>131.2</b>	<b>205.8</b>	<b>5,046.5</b>																																
State Funds	4,230.7			37.5			74.6			4,342.8																																
Other Funds		416.2			156.3			131.2		703.7																																
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>4,342.8</td> <td>-16.2</td> <td>-540.6</td> <td>3,786.0</td> <td>75.0 %</td> <td>Sponsored Research</td> <td>3.6</td> </tr> <tr> <td>Other Funds</td> <td>703.7</td> <td>16.2</td> <td>540.6</td> <td>1,260.5</td> <td>25.0 %</td> <td>Sponsored Tr and PS</td> <td>12.6</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>5,046.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>5,046.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>16.2</b></td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	4,342.8	-16.2	-540.6	3,786.0	75.0 %	Sponsored Research	3.6	Other Funds	703.7	16.2	540.6	1,260.5	25.0 %	Sponsored Tr and PS	12.6	<b>Total Funds</b>	<b>5,046.5</b>	<b>0.0</b>	<b>0.0</b>	<b>5,046.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>16.2</b>
	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	4,342.8	-16.2	-540.6	3,786.0	75.0 %	Sponsored Research	3.6																																			
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<b>Total Funds</b>	<b>5,046.5</b>	<b>0.0</b>	<b>0.0</b>	<b>5,046.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>16.2</b>																																			
(6) 3,786,023 divided by 224 FYE students taught = 16,902 per FYE																																										

<b>Dentistry</b>																																										
Direct Costs	9,607.3	1,163.8	10,771.1	757.0	1,231.3	1,988.3	213.4	4,624.2	4,837.6	17,596.9																																
Indirect Costs	3,106.2	690.9	3,797.1	271.7	77.9	349.5	642.4	176.6	819.0	4,965.6																																
<b>Total</b>	<b>12,713.5</b>	<b>1,854.7</b>	<b>14,568.2</b>	<b>1,028.7</b>	<b>1,309.1</b>	<b>2,337.8</b>	<b>855.8</b>	<b>4,800.8</b>	<b>5,656.6</b>	<b>22,562.6</b>																																
State Funds	12,713.5			1,028.7			855.8			14,597.9																																
Other Funds		1,854.7			1,309.1			4,800.8		7,964.7																																
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	14,597.9	-101.3	-2,113.7	12,382.9	54.9 %	Sponsored Research	88.5																																			
Other Funds	7,964.7	101.3	2,113.7	10,179.6	45.1 %	Sponsored Tr and PS	12.8																																			
<b>Total Funds</b>	<b>22,562.6</b>	<b>0.0</b>	<b>0.0</b>	<b>22,562.6</b>	<b>100.0 %</b>	<b>Total</b>	<b>101.3</b>																																			
(6) 12,382,930 divided by 613 FYE students taught = 20,201 per FYE																																										

<b>Humphrey Institute</b>																																										
Direct Costs	957.8	409.7	1,367.5	114.0	194.9	308.9	221.8	1,997.9	2,219.6	3,896.0																																
Indirect Costs	492.5	105.5	598.0	42.2	12.1	54.3	294.7	81.0	375.8	1,028.0																																
<b>Total</b>	<b>1,450.3</b>	<b>515.2</b>	<b>1,965.5</b>	<b>156.2</b>	<b>207.0</b>	<b>363.2</b>	<b>516.5</b>	<b>2,078.9</b>	<b>2,595.4</b>	<b>4,924.0</b>																																
State Funds	1,450.3			156.2			516.5			2,123.0																																
Other Funds		515.2			207.0			2,078.9		2,801.0																																
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>2,123.0</td> <td>-9.7</td> <td>-307.7</td> <td>1,805.6</td> <td>36.7 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>2,801.0</td> <td>9.7</td> <td>307.7</td> <td>3,118.4</td> <td>63.3 %</td> <td>Sponsored Tr and PS</td> <td>9.7</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>4,924.0</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>4,924.0</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>9.7</b></td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	2,123.0	-9.7	-307.7	1,805.6	36.7 %	Sponsored Research	0.0	Other Funds	2,801.0	9.7	307.7	3,118.4	63.3 %	Sponsored Tr and PS	9.7	<b>Total Funds</b>	<b>4,924.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,924.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>9.7</b>
	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	2,123.0	-9.7	-307.7	1,805.6	36.7 %	Sponsored Research	0.0																																			
Other Funds	2,801.0	9.7	307.7	3,118.4	63.3 %	Sponsored Tr and PS	9.7																																			
<b>Total Funds</b>	<b>4,924.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,924.0</b>	<b>100.0 %</b>	<b>Total</b>	<b>9.7</b>																																			
(6) 1,805,606 divided by 143 FYE students taught = 12,627 per FYE																																										

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Mortuary Science</b>										
Direct Costs	270.6	8.6	279.2	0.0	0.0	0.0	4.6	4.8	9.4	288.6
Indirect Costs	124.5	24.1	148.6	0.0	0.0	0.0	1.2	0.3	1.6	150.2
<b>Total</b>	<b>395.1</b>	<b>32.7</b>	<b>427.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.8</b>	<b>5.2</b>	<b>11.0</b>	<b>438.8</b>
State Funds	395.1			0.0			5.8			400.9
Other Funds		32.7			0.0			5.2		37.9
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	400.9	0.0	-108.9	292.0	66.6 %	Sponsored Research			0.0	
Other Funds	37.9	0.0	108.9	146.8	33.4 %	Sponsored Tr and PS			0.0	
<b>Total Funds</b>	<b>438.8</b>	<b>0.0</b>	<b>0.0</b>	<b>438.8</b>	<b>100.0 %</b>	<b>Total</b>			<b>0.0</b>	
(6)	292,040 divided by		40 FYE students taught = 7,301 per FYE							

<b>Biological Sciences</b>										
Direct Costs	5,705.3	1,237.3	6,942.6	2,352.0	5,360.4	7,712.4	920.8	918.4	1,839.2	16,494.3
Indirect Costs	2,628.7	595.1	3,223.8	1,053.8	302.1	1,355.9	244.2	67.1	311.4	4,891.0
<b>Total</b>	<b>8,334.0</b>	<b>1,832.4</b>	<b>10,166.4</b>	<b>3,405.8</b>	<b>5,662.5</b>	<b>9,068.2</b>	<b>1,165.0</b>	<b>985.6</b>	<b>2,150.6</b>	<b>21,385.3</b>
State Funds	8,334.0			3,405.8			1,165.0			12,904.8
Other Funds		1,832.4			5,662.5			985.6		8,480.4
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	12,904.8	-443.1	-2,283.4	10,178.3	47.6 %	Sponsored Research			431.2	
Other Funds	8,480.4	443.1	2,283.4	11,206.9	52.4 %	Sponsored Tr and PS			11.9	
<b>Total Funds</b>	<b>21,385.3</b>	<b>0.0</b>	<b>0.0</b>	<b>21,385.3</b>	<b>100.0 %</b>	<b>Total</b>			<b>443.1</b>	
(6)	10,178,350 divided by		1,125 FYE students taught = 9,047 per FYE							

<b>Veterinary Medicine</b>										
Direct Costs	4,959.4	295.3	5,254.7	2,027.1	2,814.5	4,841.6	3,118.8	2,188.0	5,306.9	15,403.1
Indirect Costs	1,905.0	398.3	2,303.3	661.5	189.6	851.2	704.7	193.7	898.4	4,052.9
<b>Total</b>	<b>6,864.4</b>	<b>693.5</b>	<b>7,558.0</b>	<b>2,688.6</b>	<b>3,004.1</b>	<b>5,692.7</b>	<b>3,823.5</b>	<b>2,381.8</b>	<b>6,205.3</b>	<b>19,456.0</b>
State Funds	6,864.4			2,688.6			3,823.5			13,376.6
Other Funds		693.5			3,004.1			2,381.8		6,079.4
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	13,376.6	-78.7	-1,633.5	11,664.3	60.0 %	Sponsored Research			78.7	
Other Funds	6,079.4	78.7	1,633.5	7,791.7	40.0 %	Sponsored Tr and PS			0.0	
<b>Total Funds</b>	<b>19,456.0</b>	<b>0.0</b>	<b>0.0</b>	<b>19,456.0</b>	<b>100.0 %</b>	<b>Total</b>			<b>78.7</b>	
(6)	11,664,340 divided by		551 FYE students taught = 21,169 per FYE							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Law</b>										
Direct Costs	5,460.9	914.9	6,375.7	26.3	2.5	28.9	145.4	357.3	502.7	6,907.4
Indirect Costs	1,522.8	465.4	1,988.1	3.9	1.1	5.1	66.8	18.4	85.1	2,078.3
<b>Total</b>	<b>6,983.6</b>	<b>1,380.3</b>	<b>8,363.9</b>	<b>30.3</b>	<b>3.7</b>	<b>34.0</b>	<b>212.2</b>	<b>375.7</b>	<b>587.9</b>	<b>8,985.7</b>
State Funds	6,983.6			30.3			212.2			7,226.1
Other Funds		1,380.3			3.7			375.7		1,759.6

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	7,226.1	-10.7	-2,444.1	4,771.3	53.1 %	Sponsored Research	0.0
Other Funds	1,759.6	10.7	2,444.1	4,214.5	46.9 %	Sponsored Tr and PS	10.7
<b>Total Funds</b>	<b>8,985.7</b>	<b>0.0</b>	<b>0.0</b>	<b>8,985.7</b>	<b>100.0 %</b>	<b>Total</b>	<b>10.7</b>
(6)	4,771,251 divided by		732 FYE students taught =		6,518 per FYE		

<b>Management</b>										
Direct Costs	11,213.0	994.8	12,207.8	358.3	864.7	1,223.0	1,458.3	1,074.5	2,532.8	15,963.6
Indirect Costs	4,239.9	1,306.9	5,546.7	167.1	47.9	215.0	336.3	92.5	428.8	6,190.5
<b>Total</b>	<b>15,452.9</b>	<b>2,301.7</b>	<b>17,754.6</b>	<b>525.4</b>	<b>912.6</b>	<b>1,438.0</b>	<b>1,794.7</b>	<b>1,166.9</b>	<b>2,961.6</b>	<b>22,154.1</b>
State Funds	15,452.9			525.4			1,794.7			17,772.9
Other Funds		2,301.7			912.6			1,166.9		4,381.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	17,772.9	-9.1	-5,574.3	12,189.5	55.0 %	Sponsored Research	9.1
Other Funds	4,381.2	9.1	5,574.3	9,964.6	45.0 %	Sponsored Tr and PS	0.0
<b>Total Funds</b>	<b>22,154.1</b>	<b>0.0</b>	<b>0.0</b>	<b>22,154.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>9.1</b>
(6)	12,189,520 divided by		2,731 FYE students taught =		4,463 per FYE		

<b>Education</b>										
Direct Costs	12,484.0	824.3	13,308.3	771.0	2,565.1	3,336.1	756.1	2,464.8	3,220.9	19,865.3
Indirect Costs	5,854.5	1,439.6	7,294.1	455.8	130.7	586.5	427.7	117.6	545.3	8,425.9
<b>Total</b>	<b>18,338.5</b>	<b>2,263.9</b>	<b>20,602.4</b>	<b>1,226.9</b>	<b>2,695.8</b>	<b>3,922.6</b>	<b>1,183.8</b>	<b>2,582.4</b>	<b>3,766.2</b>	<b>28,291.3</b>
State Funds	18,338.5			1,226.9			1,183.8			20,749.2
Other Funds		2,263.9			2,695.8			2,582.4		7,542.1

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	20,749.2	-300.0	-5,363.1	15,086.1	53.3 %	Sponsored Research	141.5
Other Funds	7,542.1	300.0	5,363.1	13,205.2	46.7 %	Sponsored Tr and PS	158.5
<b>Total Funds</b>	<b>28,291.3</b>	<b>0.0</b>	<b>0.0</b>	<b>28,291.3</b>	<b>100.0 %</b>	<b>Total</b>	<b>300.0</b>
(6)	15,086,060 divided by		2,711 FYE students taught =		5,565 per FYE		

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																											
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																												
<b>General College</b>																																																					
Direct Costs	4,903.5	135.4	5,038.9	0.6	2.3	2.9	146.4	628.3	774.7	5,816.5																																											
Indirect Costs	1,903.5	535.0	2,438.6	0.4	0.1	0.5	102.9	28.3	131.1	2,570.2																																											
<b>Total</b>	<b>6,807.0</b>	<b>670.4</b>	<b>7,477.5</b>	<b>1.0</b>	<b>2.4</b>	<b>3.4</b>	<b>249.2</b>	<b>656.6</b>	<b>905.8</b>	<b>8,386.8</b>																																											
State Funds	6,807.0			1.0			249.2			7,057.3																																											
Other Funds		670.4			2.4			656.6		1,329.5																																											
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>7,057.3</td> <td>-39.1</td> <td>-2,780.1</td> <td>4,238.1</td> <td>50.5 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>1,329.5</td> <td>39.1</td> <td>2,780.1</td> <td>4,148.7</td> <td>49.5 %</td> <td>Sponsored Tr and PS</td> <td>39.1</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>8,386.8</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>8,386.8</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>39.1</b></td> </tr> <tr> <td>(6)</td> <td colspan="10">4,238,096 divided by 1,402 FYE students taught = 3,023 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	7,057.3	-39.1	-2,780.1	4,238.1	50.5 %	Sponsored Research	0.0	Other Funds	1,329.5	39.1	2,780.1	4,148.7	49.5 %	Sponsored Tr and PS	39.1	<b>Total Funds</b>	<b>8,386.8</b>	<b>0.0</b>	<b>0.0</b>	<b>8,386.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>39.1</b>	(6)	4,238,096 divided by 1,402 FYE students taught = 3,023 per FYE									
	(1)	(2)	(3)	(4)	(5)		(ICR)																																														
State Funds	7,057.3	-39.1	-2,780.1	4,238.1	50.5 %	Sponsored Research	0.0																																														
Other Funds	1,329.5	39.1	2,780.1	4,148.7	49.5 %	Sponsored Tr and PS	39.1																																														
<b>Total Funds</b>	<b>8,386.8</b>	<b>0.0</b>	<b>0.0</b>	<b>8,386.8</b>	<b>100.0 %</b>	<b>Total</b>	<b>39.1</b>																																														
(6)	4,238,096 divided by 1,402 FYE students taught = 3,023 per FYE																																																				

<b>Summer Sessions</b>																																																					
Direct Costs	4,503.4	0.0	4,503.4	0.0	0.0	0.0	0.0	0.0	0.0	4,503.4																																											
Indirect Costs	2,335.8	699.1	3,034.8	0.0	0.0	0.0	0.0	0.0	0.0	3,034.8																																											
<b>Total</b>	<b>6,839.2</b>	<b>699.1</b>	<b>7,538.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7,538.2</b>																																											
State Funds	6,839.2			0.0			0.0			6,839.2																																											
Other Funds		699.1			0.0			0.0		699.1																																											
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>6,839.2</td> <td>0.0</td> <td>-5,954.9</td> <td>884.2</td> <td>11.7 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>699.1</td> <td>0.0</td> <td>5,954.9</td> <td>6,654.0</td> <td>88.3 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>7,538.2</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>7,538.2</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>0.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="10">884,248 divided by 1,874 FYE students taught = 472 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	6,839.2	0.0	-5,954.9	884.2	11.7 %	Sponsored Research	0.0	Other Funds	699.1	0.0	5,954.9	6,654.0	88.3 %	Sponsored Tr and PS	0.0	<b>Total Funds</b>	<b>7,538.2</b>	<b>0.0</b>	<b>0.0</b>	<b>7,538.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>	(6)	884,248 divided by 1,874 FYE students taught = 472 per FYE									
	(1)	(2)	(3)	(4)	(5)		(ICR)																																														
State Funds	6,839.2	0.0	-5,954.9	884.2	11.7 %	Sponsored Research	0.0																																														
Other Funds	699.1	0.0	5,954.9	6,654.0	88.3 %	Sponsored Tr and PS	0.0																																														
<b>Total Funds</b>	<b>7,538.2</b>	<b>0.0</b>	<b>0.0</b>	<b>7,538.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>																																														
(6)	884,248 divided by 1,874 FYE students taught = 472 per FYE																																																				

<b>Continuing Education</b>																																																					
Direct Costs	12,195.4	0.0	12,195.4	0.0	0.0	0.0	4,863.6	6,893.6	11,757.3	23,952.6																																											
Indirect Costs	6,021.5	1,782.9	7,804.4	0.0	0.0	0.0	1,561.2	429.2	1,990.4	9,794.8																																											
<b>Total</b>	<b>18,216.9</b>	<b>1,782.9</b>	<b>19,999.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,424.9</b>	<b>7,322.8</b>	<b>13,747.7</b>	<b>33,747.5</b>																																											
State Funds	18,216.9			0.0			6,424.9			24,641.8																																											
Other Funds		1,782.9			0.0			7,322.8		9,105.7																																											
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>24,641.8</td> <td>-38.7</td> <td>-10,064.2</td> <td>14,538.8</td> <td>43.1 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>9,105.7</td> <td>38.7</td> <td>10,064.2</td> <td>19,208.7</td> <td>56.9 %</td> <td>Sponsored Tr and PS</td> <td>38.7</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>33,747.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>33,747.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>38.7</b></td> </tr> <tr> <td>(6)</td> <td colspan="10">14,538,810 divided by 5,161 FYE students taught = 2,817 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	24,641.8	-38.7	-10,064.2	14,538.8	43.1 %	Sponsored Research	0.0	Other Funds	9,105.7	38.7	10,064.2	19,208.7	56.9 %	Sponsored Tr and PS	38.7	<b>Total Funds</b>	<b>33,747.5</b>	<b>0.0</b>	<b>0.0</b>	<b>33,747.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>38.7</b>	(6)	14,538,810 divided by 5,161 FYE students taught = 2,817 per FYE									
	(1)	(2)	(3)	(4)	(5)		(ICR)																																														
State Funds	24,641.8	-38.7	-10,064.2	14,538.8	43.1 %	Sponsored Research	0.0																																														
Other Funds	9,105.7	38.7	10,064.2	19,208.7	56.9 %	Sponsored Tr and PS	38.7																																														
<b>Total Funds</b>	<b>33,747.5</b>	<b>0.0</b>	<b>0.0</b>	<b>33,747.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>38.7</b>																																														
(6)	14,538,810 divided by 5,161 FYE students taught = 2,817 per FYE																																																				

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																			
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																				
<b>Business and Economics-UMD</b>																																													
Direct Costs	2,386.7	80.6	2,467.2	91.7	1.8	93.5	64.8	233.7	298.5	2,859.2																																			
Indirect Costs	1,536.7	180.2	1,717.0	27.6	3.3	30.9	115.5	10.0	125.5	1,873.4																																			
<b>Total</b>	<b>3,923.4</b>	<b>260.8</b>	<b>4,184.2</b>	<b>119.2</b>	<b>5.1</b>	<b>124.4</b>	<b>180.3</b>	<b>243.7</b>	<b>424.0</b>	<b>4,732.6</b>																																			
State Funds	3,923.4			119.2			180.3			4,222.9																																			
Other Funds		260.8			5.1			243.7		509.7																																			
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>4,222.9</td> <td>-7.8</td> <td>-1,312.0</td> <td>2,903.1</td> <td>61.3 %</td> <td>Sponsored Research 0.0</td> </tr> <tr> <td>Other Funds</td> <td>509.7</td> <td>7.8</td> <td>1,312.0</td> <td>1,829.5</td> <td>38.7 %</td> <td>Sponsored Tr and PS 7.8</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>4,732.6</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>4,732.6</b></td> <td><b>100.0 %</b></td> <td><b>Total 7.8</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">2,903,132 divided by</td> <td colspan="3">661 FYE students taught =</td> <td>4,392 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)	(ICR)	State Funds	4,222.9	-7.8	-1,312.0	2,903.1	61.3 %	Sponsored Research 0.0	Other Funds	509.7	7.8	1,312.0	1,829.5	38.7 %	Sponsored Tr and PS 7.8	<b>Total Funds</b>	<b>4,732.6</b>	<b>0.0</b>	<b>0.0</b>	<b>4,732.6</b>	<b>100.0 %</b>	<b>Total 7.8</b>	(6)	2,903,132 divided by		661 FYE students taught =			4,392 per FYE
	(1)	(2)	(3)	(4)	(5)	(ICR)																																							
State Funds	4,222.9	-7.8	-1,312.0	2,903.1	61.3 %	Sponsored Research 0.0																																							
Other Funds	509.7	7.8	1,312.0	1,829.5	38.7 %	Sponsored Tr and PS 7.8																																							
<b>Total Funds</b>	<b>4,732.6</b>	<b>0.0</b>	<b>0.0</b>	<b>4,732.6</b>	<b>100.0 %</b>	<b>Total 7.8</b>																																							
(6)	2,903,132 divided by		661 FYE students taught =			4,392 per FYE																																							

<b>Education &amp; Human Services-UMD</b>																																													
Direct Costs	4,064.8	271.6	4,336.5	1.1	0.8	1.9	35.0	148.2	183.2	4,521.5																																			
Indirect Costs	2,616.3	310.5	2,926.7	0.6	0.1	0.6	70.9	6.1	77.0	3,004.4																																			
<b>Total</b>	<b>6,681.1</b>	<b>582.1</b>	<b>7,263.2</b>	<b>1.7</b>	<b>0.9</b>	<b>2.5</b>	<b>105.9</b>	<b>154.3</b>	<b>260.2</b>	<b>7,525.9</b>																																			
State Funds	6,681.1			1.7			105.9			6,788.7																																			
Other Funds		582.1			0.9			154.3		737.2																																			
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>6,788.7</td> <td>0.0</td> <td>-2,294.4</td> <td>4,494.3</td> <td>59.7 %</td> <td>Sponsored Research 0.0</td> </tr> <tr> <td>Other Funds</td> <td>737.2</td> <td>0.0</td> <td>2,294.4</td> <td>3,031.6</td> <td>40.3 %</td> <td>Sponsored Tr and PS 0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>7,525.9</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>7,525.9</b></td> <td><b>100.0 %</b></td> <td><b>Total 0.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">4,494,326 divided by</td> <td colspan="3">1,092 FYE students taught =</td> <td>4,116 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)	(ICR)	State Funds	6,788.7	0.0	-2,294.4	4,494.3	59.7 %	Sponsored Research 0.0	Other Funds	737.2	0.0	2,294.4	3,031.6	40.3 %	Sponsored Tr and PS 0.0	<b>Total Funds</b>	<b>7,525.9</b>	<b>0.0</b>	<b>0.0</b>	<b>7,525.9</b>	<b>100.0 %</b>	<b>Total 0.0</b>	(6)	4,494,326 divided by		1,092 FYE students taught =			4,116 per FYE
	(1)	(2)	(3)	(4)	(5)	(ICR)																																							
State Funds	6,788.7	0.0	-2,294.4	4,494.3	59.7 %	Sponsored Research 0.0																																							
Other Funds	737.2	0.0	2,294.4	3,031.6	40.3 %	Sponsored Tr and PS 0.0																																							
<b>Total Funds</b>	<b>7,525.9</b>	<b>0.0</b>	<b>0.0</b>	<b>7,525.9</b>	<b>100.0 %</b>	<b>Total 0.0</b>																																							
(6)	4,494,326 divided by		1,092 FYE students taught =			4,116 per FYE																																							

<b>Fine Arts-UMD</b>																																													
Direct Costs	1,593.8	164.6	1,758.4	5.6	-0.2	5.4	65.3	210.3	275.6	2,039.3																																			
Indirect Costs	1,337.7	136.9	1,474.6	1.6	0.2	1.8	106.7	9.2	115.9	1,592.3																																			
<b>Total</b>	<b>2,931.5</b>	<b>301.5</b>	<b>3,233.0</b>	<b>7.2</b>	<b>0.0</b>	<b>7.2</b>	<b>171.9</b>	<b>219.5</b>	<b>391.5</b>	<b>3,631.6</b>																																			
State Funds	2,931.5			7.2			171.9			3,110.5																																			
Other Funds		301.5			0.0			219.5		521.1																																			
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>3,110.5</td> <td>0.0</td> <td>-1,204.8</td> <td>1,905.7</td> <td>52.5 %</td> <td>Sponsored Research 0.0</td> </tr> <tr> <td>Other Funds</td> <td>521.1</td> <td>0.0</td> <td>1,204.8</td> <td>1,725.9</td> <td>47.5 %</td> <td>Sponsored Tr and PS 0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>3,631.6</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>3,631.6</b></td> <td><b>100.0 %</b></td> <td><b>Total 0.0</b></td> </tr> <tr> <td>(6)</td> <td colspan="2">1,905,725 divided by</td> <td colspan="3">657 FYE students taught =</td> <td>2,901 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)	(ICR)	State Funds	3,110.5	0.0	-1,204.8	1,905.7	52.5 %	Sponsored Research 0.0	Other Funds	521.1	0.0	1,204.8	1,725.9	47.5 %	Sponsored Tr and PS 0.0	<b>Total Funds</b>	<b>3,631.6</b>	<b>0.0</b>	<b>0.0</b>	<b>3,631.6</b>	<b>100.0 %</b>	<b>Total 0.0</b>	(6)	1,905,725 divided by		657 FYE students taught =			2,901 per FYE
	(1)	(2)	(3)	(4)	(5)	(ICR)																																							
State Funds	3,110.5	0.0	-1,204.8	1,905.7	52.5 %	Sponsored Research 0.0																																							
Other Funds	521.1	0.0	1,204.8	1,725.9	47.5 %	Sponsored Tr and PS 0.0																																							
<b>Total Funds</b>	<b>3,631.6</b>	<b>0.0</b>	<b>0.0</b>	<b>3,631.6</b>	<b>100.0 %</b>	<b>Total 0.0</b>																																							
(6)	1,905,725 divided by		657 FYE students taught =			2,901 per FYE																																							

Teaching Unit	Instruction			Research			Public Service			Collegiate Total																																								
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total																																									
<b>Liberal Arts-UMD</b>																																																		
Direct Costs	4,692.8	57.3	4,750.1	26.5	261.1	287.6	2.4	27.3	29.7	5,067.4																																								
Indirect Costs	3,832.3	388.1	4,220.4	84.7	10.2	94.9	11.5	1.0	12.5	4,327.8																																								
<b>Total</b>	<b>8,525.1</b>	<b>445.4</b>	<b>8,970.5</b>	<b>111.2</b>	<b>271.2</b>	<b>382.5</b>	<b>13.9</b>	<b>28.3</b>	<b>42.2</b>	<b>9,395.2</b>																																								
State Funds	8,525.1			111.2			13.9			8,650.3																																								
Other Funds		445.4			271.2			28.3		744.9																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>8,650.3</td> <td>0.0</td> <td>-3,392.6</td> <td>5,257.7</td> <td>56.0 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>744.9</td> <td>0.0</td> <td>3,392.6</td> <td>4,137.6</td> <td>44.0 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>9,395.2</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>9,395.2</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>0.0</b></td> </tr> <tr> <td colspan="8">(6) 5,257,652 divided by 1,857 FYE students taught = 2,831 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	8,650.3	0.0	-3,392.6	5,257.7	56.0 %	Sponsored Research	0.0	Other Funds	744.9	0.0	3,392.6	4,137.6	44.0 %	Sponsored Tr and PS	0.0	<b>Total Funds</b>	<b>9,395.2</b>	<b>0.0</b>	<b>0.0</b>	<b>9,395.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>	(6) 5,257,652 divided by 1,857 FYE students taught = 2,831 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	8,650.3	0.0	-3,392.6	5,257.7	56.0 %	Sponsored Research	0.0																																											
Other Funds	744.9	0.0	3,392.6	4,137.6	44.0 %	Sponsored Tr and PS	0.0																																											
<b>Total Funds</b>	<b>9,395.2</b>	<b>0.0</b>	<b>0.0</b>	<b>9,395.2</b>	<b>100.0 %</b>	<b>Total</b>	<b>0.0</b>																																											
(6) 5,257,652 divided by 1,857 FYE students taught = 2,831 per FYE																																																		

<b>Medicine-UMD</b>																																																		
Direct Costs	3,060.0	310.5	3,370.5	527.8	1,182.6	1,710.4	3.8	328.4	332.2	5,413.2																																								
Indirect Costs	969.4	190.7	1,160.2	504.0	60.4	564.4	128.6	11.1	139.7	1,864.3																																								
<b>Total</b>	<b>4,029.5</b>	<b>501.2</b>	<b>4,530.7</b>	<b>1,031.9</b>	<b>1,242.9</b>	<b>2,274.8</b>	<b>132.4</b>	<b>339.5</b>	<b>471.9</b>	<b>7,277.5</b>																																								
State Funds	4,029.5			1,031.9			132.4			5,193.7																																								
Other Funds		501.2			1,242.9			339.5		2,083.7																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>5,193.7</td> <td>-122.2</td> <td>-647.5</td> <td>4,424.0</td> <td>60.8 %</td> <td>Sponsored Research</td> <td>99.3</td> </tr> <tr> <td>Other Funds</td> <td>2,083.7</td> <td>122.2</td> <td>647.5</td> <td>2,853.4</td> <td>39.2 %</td> <td>Sponsored Tr and PS</td> <td>22.9</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>7,277.5</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>7,277.5</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>122.2</b></td> </tr> <tr> <td colspan="8">(6) 4,424,017 divided by 208 FYE students taught = 21,269 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	5,193.7	-122.2	-647.5	4,424.0	60.8 %	Sponsored Research	99.3	Other Funds	2,083.7	122.2	647.5	2,853.4	39.2 %	Sponsored Tr and PS	22.9	<b>Total Funds</b>	<b>7,277.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7,277.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>122.2</b>	(6) 4,424,017 divided by 208 FYE students taught = 21,269 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	5,193.7	-122.2	-647.5	4,424.0	60.8 %	Sponsored Research	99.3																																											
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<b>Total Funds</b>	<b>7,277.5</b>	<b>0.0</b>	<b>0.0</b>	<b>7,277.5</b>	<b>100.0 %</b>	<b>Total</b>	<b>122.2</b>																																											
(6) 4,424,017 divided by 208 FYE students taught = 21,269 per FYE																																																		

<b>Science &amp; Engineering-UMD</b>																																																		
Direct Costs	6,968.7	285.4	7,254.1	238.1	623.8	861.9	3.0	45.1	48.1	8,164.0																																								
Indirect Costs	3,810.1	497.4	4,307.5	254.0	30.4	284.4	18.6	1.6	20.2	4,612.1																																								
<b>Total</b>	<b>10,778.8</b>	<b>782.8</b>	<b>11,561.6</b>	<b>492.1</b>	<b>654.2</b>	<b>1,146.3</b>	<b>21.6</b>	<b>46.7</b>	<b>68.3</b>	<b>12,776.1</b>																																								
State Funds	10,778.8			492.1			21.6			11,292.6																																								
Other Funds		782.8			654.2			46.7		1,483.6																																								
<table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th></th> <th>(ICR)</th> </tr> </thead> <tbody> <tr> <td>State Funds</td> <td>11,292.6</td> <td>-46.5</td> <td>-3,035.0</td> <td>8,211.0</td> <td>64.3 %</td> <td>Sponsored Research</td> <td>35.3</td> </tr> <tr> <td>Other Funds</td> <td>1,483.6</td> <td>46.5</td> <td>3,035.0</td> <td>4,565.1</td> <td>35.7 %</td> <td>Sponsored Tr and PS</td> <td>11.3</td> </tr> <tr> <td><b>Total Funds</b></td> <td><b>12,776.1</b></td> <td><b>0.0</b></td> <td><b>0.0</b></td> <td><b>12,776.1</b></td> <td><b>100.0 %</b></td> <td><b>Total</b></td> <td><b>46.5</b></td> </tr> <tr> <td colspan="8">(6) 8,211,035 divided by 1,542 FYE students taught = 5,325 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	11,292.6	-46.5	-3,035.0	8,211.0	64.3 %	Sponsored Research	35.3	Other Funds	1,483.6	46.5	3,035.0	4,565.1	35.7 %	Sponsored Tr and PS	11.3	<b>Total Funds</b>	<b>12,776.1</b>	<b>0.0</b>	<b>0.0</b>	<b>12,776.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>46.5</b>	(6) 8,211,035 divided by 1,542 FYE students taught = 5,325 per FYE							
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	11,292.6	-46.5	-3,035.0	8,211.0	64.3 %	Sponsored Research	35.3																																											
Other Funds	1,483.6	46.5	3,035.0	4,565.1	35.7 %	Sponsored Tr and PS	11.3																																											
<b>Total Funds</b>	<b>12,776.1</b>	<b>0.0</b>	<b>0.0</b>	<b>12,776.1</b>	<b>100.0 %</b>	<b>Total</b>	<b>46.5</b>																																											
(6) 8,211,035 divided by 1,542 FYE students taught = 5,325 per FYE																																																		



Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Supportive Services-UMD</b>										
=====										
Direct Costs	434.6	20.9	455.6	-25.8	26.1	0.3	3.0	0.0	3.0	458.8
Indirect Costs	217.4	30.1	247.6	0.1	0.0	0.1	1.2	0.1	1.3	248.9
<b>Total</b>	<b>652.1</b>	<b>51.1</b>	<b>703.2</b>	<b>-25.7</b>	<b>26.1</b>	<b>0.4</b>	<b>4.1</b>	<b>0.1</b>	<b>4.2</b>	<b>707.7</b>
State Funds	652.1			-25.7			4.1			630.5
Other Funds		51.1			26.1			0.1		77.3
-----										
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	630.5	0.0	-167.4	463.1	65.4 %		Sponsored Research			0.0
Other Funds	77.3	0.0	167.4	244.7	34.6 %		Sponsored Tr and PS			0.0
<b>Total Funds</b>	<b>707.7</b>	<b>0.0</b>	<b>0.0</b>	<b>707.7</b>	<b>100.0 %</b>		<b>Total</b>			<b>0.0</b>
(6)	463,057 divided by		85 FYE students taught =			5,448 per FYE				

<b>Morris</b>										
=====										
Direct Costs	4,853.7	109.2	4,962.8	33.4	208.7	242.1	59.5	55.4	114.9	5,319.8
Indirect Costs	5,614.1	443.7	6,057.8	62.0	6.6	68.6	123.3	4.7	128.0	6,254.5
<b>Total</b>	<b>10,467.8</b>	<b>552.9</b>	<b>11,020.6</b>	<b>95.4</b>	<b>215.3</b>	<b>310.7</b>	<b>182.9</b>	<b>60.1</b>	<b>243.0</b>	<b>11,574.3</b>
State Funds	10,467.8			95.4			182.9			10,746.0
Other Funds		552.9			215.3			60.1		828.2
-----										
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	10,746.0	-8.6	-3,404.5	7,333.0	63.4 %		Sponsored Research			0.0
Other Funds	828.2	8.6	3,404.5	4,241.3	36.6 %		Sponsored Tr and PS			8.6
<b>Total Funds</b>	<b>11,574.3</b>	<b>0.0</b>	<b>0.0</b>	<b>11,574.3</b>	<b>100.0 %</b>		<b>Total</b>			<b>8.6</b>
(6)	7,332,997 divided by		1,878 FYE students taught =			3,905 per FYE				

<b>Crookston</b>										
=====										
Direct Costs	2,960.3	139.4	3,099.7	83.7	34.9	118.6	36.0	107.0	143.0	3,361.3
Indirect Costs	3,433.2	213.3	3,646.5	-83.7	-34.9	-118.6	170.7	45.1	215.8	3,743.7
<b>Total</b>	<b>6,393.5</b>	<b>352.7</b>	<b>6,746.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>206.6</b>	<b>152.2</b>	<b>358.8</b>	<b>7,105.0</b>
State Funds	6,393.5			0.0			206.6			6,600.2
Other Funds		352.7			0.0			152.2		504.9
-----										
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	6,600.2	-0.9	-1,067.8	5,531.5	77.9 %		Sponsored Research			0.9
Other Funds	504.9	0.9	1,067.8	1,573.6	22.1 %		Sponsored Tr and PS			0.0
<b>Total Funds</b>	<b>7,105.0</b>	<b>0.0</b>	<b>0.0</b>	<b>7,105.0</b>	<b>100.0 %</b>		<b>Total</b>			<b>0.9</b>
(6)	5,531,486 divided by		766 FYE students taught =			7,221 per FYE				

Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
<b>Waseca</b>										
Direct Costs	2,216.0	173.0	2,389.1	0.0	0.0	0.0	1.6	19.6	21.2	2,410.2
Indirect Costs	4,016.6	193.2	4,209.8	0.0	0.0	0.0	46.9	2.0	48.9	4,258.7
<b>Total</b>	<b>6,232.6</b>	<b>366.2</b>	<b>6,598.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>48.5</b>	<b>21.6</b>	<b>70.1</b>	<b>6,669.0</b>
State Funds	6,232.6			0.0			48.5			6,281.1
Other Funds		366.2			0.0			21.6		387.8
	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	6,281.1	-0.4	-1,311.3	4,969.5	74.5 %		Sponsored Research			0.0
Other Funds	387.8	0.4	1,311.3	1,699.5	25.5 %		Sponsored Tr and PS			0.4
<b>Total Funds</b>	<b>6,669.0</b>	<b>0.0</b>	<b>0.0</b>	<b>6,669.0</b>	<b>100.0 %</b>		<b>Total</b>			<b>0.4</b>
(6)	4,969,479 divided by		798 FYE students taught = 6,227 per FYE							

- (1) Distribution of total collegiate expenses between state and other support.
- (2) Indirect cost recoveries from external agencies, primarily federally sponsored research.
- (3) Tuition income assigned to teaching units via tuition matrix.
- (4) Adjusted distribution between state supported expenses and other.
- (5) Percentage distribution of (4).
- (6) Adjusted state supported expenditures (all activities) per FYE student taught.

UNIVERSITY OF MINNESOTA  
 FYE Based-State Funded (1)  
 Expenditure Profile  
 FY 1988

Exhibit VIII

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
<b>Liberal Arts"</b>			
=====			
Instruction	1,651	776	2,427
Research	86	27	113
Public Service	72	32	104
	-----	-----	-----
Total	1,809	835	2,644
<b>Technology</b>			
=====			
Instruction	2,907	1,269	4,176
Research	871	379	1,250
Public Service	173	60	233
	-----	-----	-----
Total	3,950	1,708	5,658
<b>Agriculture</b>			
=====			
Instruction	5,213	2,393	7,606
Research	907	769	1,676
Public Service	1,229	749	1,977
	-----	-----	-----
Total	7,349	3,910	11,259
<b>Natural Resources</b>			
=====			
Instruction	9,030	2,351	11,381
Research	1,182	988	2,170
Public Service	337	296	633
	-----	-----	-----
Total	10,549	3,635	14,184
<b>Home Economics</b>			
=====			
Instruction	3,013	1,276	4,289
Research	178	93	271
Public Service	100	75	175
	-----	-----	-----
Total	3,292	1,444	4,736

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
<b>Medicine</b>			
=====			
Instruction	4,155	1,937	6,092
Research	2,160	1,522	3,683
Public Service	356	1,002	1,359
	-----	-----	-----
Total	6,672	4,462	11,133
<b>Public Health</b>			
=====			
Instruction	5,327	1,856	7,183
Research	1,511	2,341	3,851
Public Service	228	406	634
	-----	-----	-----
Total	7,066	4,603	11,668
<b>Pharmacy</b>			
=====			
Instruction	7,459	3,720	11,179
Research	613	404	1,017
Public Service	215	538	753
	-----	-----	-----
Total	8,287	4,662	12,949
<b>Nursing</b>			
=====			
Instruction	11,662	4,755	16,418
Research	67	84	151
Public Service	229	104	333
	-----	-----	-----
Total	11,958	4,944	16,902
<b>Dentistry</b>			
=====			
Instruction	13,067	4,204	17,271
Research	1,235	299	1,534
Public Service	348	1,048	1,396
	-----	-----	-----
Total	14,650	5,551	20,201
<b>Humphrey Institute</b>			
=====			
Instruction	5,277	2,676	7,952
Research	797	295	1,092
Public Service	1,551	2,031	3,582
	-----	-----	-----
Total	7,625	5,002	12,627

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
<b>Mortuary Science</b>			
=====			
Instruction	4,902	2,254	7,156
Research	0	0	0
Public Service	114	31	145
	-----	-----	-----
Total	5,016	2,285	7,301
<b>Biological Sciences</b>			
=====			
Instruction	3,682	1,686	5,368
Research	2,091	553	2,644
Public Service	818	217	1,036
	-----	-----	-----
Total	6,591	2,456	9,047
<b>Veterinary Medicine</b>			
=====			
Instruction	6,859	2,635	9,494
Research	3,679	1,058	4,737
Public Service	5,660	1,279	6,939
	-----	-----	-----
Total	16,198	4,971	21,169
<b>Law</b>			
=====			
Instruction	4,849	1,352	6,202
Research	36	5	41
Public Service	199	77	275
	-----	-----	-----
Total	5,084	1,434	6,518
<b>Management</b>			
=====			
Instruction	2,625	992	3,617
Research	131	58	189
Public Service	534	123	657
	-----	-----	-----
Total	3,290	1,173	4,463
<b>Education</b>			
=====			
Instruction	3,258	1,518	4,776
Research	284	116	400
Public Service	279	109	388
	-----	-----	-----
Total	3,822	1,743	5,565

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
<b>General College</b>			
=====			
Instruction	2,069	792	2,861
Research	0	0	1
Public Service	104	57	161
	-----	-----	-----
Total	2,174	849	3,023
<b>Summer Sessions</b>			
=====			
Instruction	311	161	472
Research	0	0	0
Public Service	0	0	0
	-----	-----	-----
Total	311	161	472
<b>Continuing Education</b>			
=====			
Instruction	1,058	522	1,580
Research	0	0	0
Public Service	942	295	1,237
	-----	-----	-----
Total	2,000	817	2,817
<b>Business and Economics-UMD</b>			
=====			
Instruction	2,403	1,547	3,951
Research	139	42	180
Public Service	98	163	261
	-----	-----	-----
Total	2,640	1,752	4,392
<b>Education &amp; Human Services-UMD</b>			
=====			
Instruction	2,444	1,573	4,017
Research	1	1	2
Public Service	32	65	97
	-----	-----	-----
Total	2,477	1,639	4,116
<b>Fine Arts-UMD</b>			
=====			
Instruction	1,429	1,199	2,628
Research	8	2	11
Public Service	99	162	262
	-----	-----	-----
Total	1,537	1,364	2,901

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
<b>Liberal Arts-UMD</b>			
=====			
Instruction	1,521	1,242	2,764
Research	14	46	60
Public Service	1	6	8
	-----	-----	-----
Total	1,537	1,294	2,831
<b>Medicine-UMD</b>			
=====			
Instruction	12,348	3,802	16,149
Research	2,538	1,946	4,484
Public Service	18	618	636
	-----	-----	-----
Total	14,903	6,366	21,269
<b>Science &amp; Engineering-UMD</b>			
=====			
Instruction	3,247	1,775	5,022
Research	154	142	296
Public Service	2	5	7
	-----	-----	-----
Total	3,403	1,922	5,325
<b>Supportive Services-UMD</b>			
=====			
Instruction	3,801	1,901	5,702
Research	-304	1	-303
Public Service	35	14	49
	-----	-----	-----
Total	3,532	1,916	5,448
<b>Morris</b>			
=====			
Instruction	1,744	2,016	3,759
Research	18	33	51
Public Service	32	63	94
	-----	-----	-----
Total	1,793	2,111	3,905
<b>Crookston</b>			
=====			
Instruction	3,219	3,733	6,953
Research	109	-110	-1
Public Service	47	223	270
	-----	-----	-----
Total	3,375	3,846	7,221

## Exhibit IX

Exhibit IX is a seven year comparison of the net legislative funding for the direct costs of instruction (per FYE student taught) by college. The results reflect the variables of state (net O&M and State Specials) instructional funds and units (FYE students) taught. The amount of cost sharing, college and departmental administration applicable to research, and the amount of tuition collected from students also impacts net legislative funding.



UNIVERSITY OF MINNESOTA  
Comparative of FYE Based  
State Funded(1) Instructional Costs  
(Direct Costs Only)

Exhibit IX

Teaching Unit	FY 1977		FY 1979		FY 1981		FY 1985		FY 1986		FY 1987		FY 1988	
	Constant Actual(2.089)*	Constant Actual(2.089)*	Constant Actual(1.817)*	Constant Actual(1.817)*	Constant Actual(1.493)*	Constant Actual(1.493)*	Constant Actual(1.135)*	Constant Actual(1.135)*	Constant Actual (1.087)*	Constant Actual (1.087)*	Constant Actual (1.044)*	Constant Actual (1.044)*	Constant Actual (1.000)*	Constant Actual (1.000)*
Liberal Arts	1,095	2,287	1,222	2,220	1,310	1,956	1,468	1,666	1,406	1,528	1,472	1,537	1,651	1,651
Technology	1,360	2,841	1,474	2,678	1,464	2,186	2,001	2,271	2,203	2,395	2,556	2,668	2,907	2,907
Agriculture	1,478	3,088	1,679	3,051	2,153	3,214	4,069	4,618	4,721	5,132	5,328	5,562	5,213	5,213
Natural Resources	1,941	4,055	2,258	4,103	3,396	5,070	4,479	5,084	6,457	7,019	7,930	8,279	9,030	9,030
Home Economics	1,559	3,257	1,549	2,815	2,123	3,170	2,673	3,034	2,901	3,153	2,965	3,095	3,013	3,013
Medicine	3,001	6,269	2,945	5,351	3,533	5,275	4,634	5,260	4,411	4,795	3,915	4,087	4,155	4,155
Public Health	1,645	3,436	1,535	2,789	1,663	2,483	3,472	3,941	4,037	4,388	4,224	4,410	5,327	5,327
Pharmacy	3,124	6,526	3,917	7,117	4,307	6,430	7,013	7,960	7,209	7,836	7,388	7,713	7,459	7,459
Nursing	4,287	8,956	4,163	7,564	5,269	7,867	8,373	9,503	9,992	10,861	10,806	11,281	11,662	11,662
Dentistry	4,076	8,515	5,691	10,341	7,295	10,891	9,886	11,221	11,043	12,004	13,101	13,677	13,067	13,067
Mortuary Science	1,433	2,994	2,091	3,799	1,695	2,531	2,298	2,608	2,878	3,128	2,845	2,970	4,902	4,902
Humphrey Institute					4,193	6,260	4,504	5,112	5,057	5,497	2,526	2,637	5,277	5,277
Biological Sciences	1,577	3,294	1,741	3,163	1,757	2,623	2,319	2,632	2,652	2,883	2,995	3,127	3,682	3,682
Veterinary Medicine	6,289	13,138	5,913	10,744	7,439	11,106	12,003	13,623	11,682	12,698	6,500	6,786	6,859	6,859
Law	1,587	3,315	1,960	3,561	2,441	3,644	3,109	3,529	3,371	3,664	3,403	3,553	4,849	4,849
Education	2,402	5,018	2,551	4,635	2,783	4,155	3,183	3,613	3,325	3,614	3,316	3,462	3,258	3,258
Management	1,051	2,196	1,370	2,489	1,305	1,948	1,941	2,203	1,865	2,027	2,249	2,348	2,625	2,625
University College	2,640	5,515	3,045	5,533	3,595	5,367								
General College	743	1,552	886	1,610	793	1,184	806	915	1,061	1,153	1,284	1,340	2,069	2,069
Duluth-Medicine			9,472	17,211	8,453	12,620	10,774	12,228	11,315	12,299	11,580	12,090	12,348	12,348
Duluth-Social Development			2,230	4,052	2,837	4,236	4,317	4,900						
Duluth-Education			1,100	1,999	1,095	1,635	1,489	1,690						
Duluth-Education & Human Services									1,611	1,751	1,981	2,068	2,444	2,444
Duluth-Letters & Sciences			921	1,673	1,107	1,653	1,759	1,996						
Duluth-Liberal Arts									1,080	1,174	1,320	1,378	1,521	1,521
Duluth-Science & Engineering									2,525	2,745	3,234	3,376	3,247	3,247
Duluth-Fine Arts			1,379	2,506	1,516	2,263	1,661	1,885	1,460	1,587	1,317	1,375	1,429	1,429
Duluth-Business & Economics			876	1,592	1,177	1,757	1,880	2,134	1,759	1,912	2,174	2,270	2,403	2,403
Morris	1,292	2,699	1,807	3,283	1,755	2,620	1,479	1,679	1,660	1,804	1,607	1,678	1,744	1,744
Crookston	1,454	3,037	1,737	3,156	1,702	2,541	2,148	2,438	3,008	3,270	2,798	2,921	3,219	3,219
Waseca	1,265	2,643	1,619	2,942	1,912	2,855	2,042	2,318	2,039	2,216	2,067	2,158	2,193	2,193

(1) Represents legislative funds only, tuition and dedicated income are not included

Instructional Cost Study  
Outline of Direct  
Expenditures

Total instructional costs are to include expenditures from all sources that traditionally have been coded<sup>1</sup> as elements of the institution's instructional program. The following are the fund groups which are generally included:

- A) 01XX funds, which are considered unrestricted. These funds are supported by the general legislative appropriation (O&M) and tuition.
- B) 0207 and 0210 funds are federal appropriations for instructional (Bankhead-Jones and Morrill-Nelson Acts).
- C) 03XX funds are the state special appropriations and will be included if they are for instructional purposes, which generate degrees and/or credits, e.g. Funding Rank Adjustment appropriations.
- D) 04XX funds are supported by endowments focusing on particular instructional goals.
- E) 09XX funds, which are considered restricted and normally identified as instructional trust funds. The support of these funds ranges from the federal government to individuals.
  - 1) Specifically excluded from these trust funds are those programs (accounts) which have been coded as Public Service (09XX-42XX to 4699). By definition, public service represents making available to local, state and national governments, as well as individuals and industries, those resources and capabilities beyond the instructional and research missions.
  - 2) Student aid (stipends, tuition, and non-service fellows) are excluded from instructional accounts.
  - 3) Additional exclusions will be made, based on a college and/or departmental review of certain programs which were coded as training grants (09XX-4000 to 4199). The exclusions are intended to remove expenditures that do not generate student credit hours and/or degrees. The exclusion process may apply in whole or in part to any particular program.

Total accumulated instructional costs will exclude restricted sponsored research funds. Also excluded will be the unrestricted 01XX funds that have been designated as cost sharing to federal research projects. Generally speaking, these expenditures occur as a portion of the principal investigator's salaries. Departmental administration applicable to organized research, will be excluded accordingly.

The implementation of the above considerations presents a reasonable accumulation of the net departmental cost of credit and degree bearing

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<sup>1</sup> Department numbers 2000 through 4199 (of the University's account number). In addition, accounts which represent the collegiate administrative support will be considered as direct expenditures.

expenditures. "Funding labels" will be maintained within total accumulated costs, to aid in selective use of results for tuition studies, budgetary analysis, funding analysis, etc.

We acknowledge that salaries charged to research by this costing method in many cases provides graduate education jointly with research. While the identification of such research efforts as instruction overstates instructional cost, their exclusion undoubtedly understates it. We also note the addition of thesis credits for graduate students may create significant shifts in relative costs among units.

The final issue concerns privately generated funds recorded in instructional budgets (department service accounts). These funds are used for all missions of the University and the budget codes attributing them to instruction are often misleading. We recommend that each college classify its own expenditures from these accounts. MPIS will provide guidelines.

We recommend that for calculating departmental direct costs, all costs under control of the budgetary college continue to be classified as direct. However we note there are wide differences in college-level support costs among colleges and believe that for some purposes it may be useful to report departmental direct costs only, excluding college-level support costs. We therefore recommend that MPIS undertake an informal survey to determine whether or not present practice might mislead users of the data in any significant respect, as the basis for a possible future change in practice.

**Discussion:** The guiding principle should be controllability: only those costs under the control of the unit under review are direct costs; with this definition direct costs can be used as a management tool. In logic then, departmental direct costs would exclude costs of centralized collegiate services and administration while collegiate direct costs would include them.

In fact, college support costs vary widely across colleges: almost 30% of total cost for 8-level courses in dentistry, under 4% of total cost for 1-level courses in mechanical engineering. Clearly part of the reason for such wide differences rests in different practices with respect to decentralization of budgets within colleges, and it may be that within a college no serious error is introduced by attributing collegiate support costs to departments as direct costs. If so, we would prefer to omit the refinement to reduce complexity of the resulting report at the departmental level.

We recommend that faculty time assignments continue to be used to determine salary costs to be applied to instruction, outside the health sciences.

**Discussion:** The cost of a complete faculty activity analysis is prohibitive. This cost is in part financial, and in part a cost to the faculty measured both by the time required to keep careful track of activities and by the effect on morale: many faculty members would deeply resent what is perceived as an attempt either to control activities or to force scholarship into neat boxes, ill-suited to the nature of the activity.

We recommend that salary costs be charged to courses on the basis of departmental average salaries for each rank, not on the basis of salaries of individual instructors assigned to the course.

**Discussion:** Most, perhaps all, other instructional cost studies use actual salary cost; this can create instability as the assigned instructor changes due to differences in salary or teaching load among instructors. The procedure now used by MPIS reduces instability due to changes in teaching assignments within the department (it charges the same cost for all faculty holding the same rank within the department); however by charging different salaries by rank, it allows scope for a higher cost to be charged for 8-level courses, taught by senior people, than for 1-level courses taught by junior people.

We do not believe that this divergence from practice in other Universities creates a problem.

### MEASUREMENT OF INDIRECT COST

We recommend that the present formula used to assign indirect costs to colleges be reviewed by MPIS and, where feasible, refined. Guiding principles for this review should include the following:

- Where individual campuses or colleges provide for themselves services that are also provided centrally (e.g. placement, library, police, personnel) an attempt should be made to avoid double charging for those services.
- However, the significance of any proposed revision must be balanced against the cost of carrying it out: not all revisions that are justified in theory are worth doing in practice.

Detailed recommendations for revision follow:

a. General and administrative expense

We recommend that these be reviewed to see if it is feasible to separate those functions that serve only the Twin Cities campus, so that they will no longer be charged as indirect costs to the coordinate campuses.

**Discussion:** Present practice is to assign all general and administrative costs to units in proportion to their total direct expenditures; thus coordinate campuses are charged for part of the Twin Cities police department, and for purchasing and personnel functions that they in fact perform for themselves. MPIS will explore the possibility of changing these allocations to reflect services actually performed.

b. Graduate School administration and other academic support

We recommend that the two main components be reported separately, and that the "other academic support" be reviewed for possible double charges of the sort discussed above, under (a).

**Discussion:** There has been interest expressed in seeing the charge for graduate school administration recorded separately; and since

this is distributed according to graduate SCH while other academic support services are distributed according to direct costs, there is some justification for doing so.

Note: Insofar as the Bell Museum of Natural History and Art Gallery costs include a significant component of public service, provided jointly with their contribution to instruction and research, we urge MPIS to explore the possibility of attributing some costs separately to this service component, if the financial impact on cost of instruction would be material.

c. Student services

We recommend that where feasible and material, separate pools be established for assigning these costs so that a college which provides certain services for itself is not double charged.

Discussion: Some colleges provide placement and counseling services which would otherwise be provided centrally. Note that both present practice and our recommendation would treat student services provided by the college as direct costs, while centrally provided services are indirect. This inconsistency creates a minor element of non-comparability between colleges.

d. Libraries

We recommend that for each campus, all library costs attributable to instruction be allocated together, according to numbers of faculty and FYE students in each unit, with the following weights:

<u>Class of User</u>	<u>Weight</u>
lower division student	2
upper division student	3
professional student	4
graduate student	4
faculty	4

Discussion: We recommend that Professional libraries be included with the general library system. Weights attached to different users are intended to reflect approximate relative intensity of use; the weights are based in part on a study of library use conducted at Stanford University in 1963. Note that, since an FYE graduate student represents 30 SCH while an FYE undergraduate or professional student represents 45 SCH, graduate students are weighted more heavily in terms of cost per SCH: the progression of the 4 student classes in cost per SCH is 2:3:4:6.

Note: Libraries have a component of "public service," provided jointly with their contributions to instruction and research (public use through the Minitex system and of the Law Library provide examples). We urge MPIS to explore the possibility of attributing some costs separately to this service component, in light of the financial impact of library operation on cost of instruction. Notice that coordinate campus libraries are to be charged separately; the attribution of an appropriate share of Minitex costs to these campuses would also be appropriate, if feasible.

e. Physical Plant

We recommend that MPIS proceed with its plan to assign costs according to actual costs of each building, assigned to users in proportion to square feet of space assigned to each college (including special purpose classrooms under departmental control).

Discussion: Detailed allocation of the cost of operation and maintenance of facilities has not been possible in the recent past, for lack of information on space assignments. MPIS expects to have this information for the future studies. The method for allocating general service classroom cost will presumably be based on SCH, if possible, with a credit to offset for charges on special purpose classrooms to avoid double charging.

University of Minnesota  
Instructional Cost Study  
Indirect Cost Allocations

In accordance with the recommendation of the Academic Cost Committee, the separation between direct and indirect costs shall be made on the basis of controllability. Since this cost study is focusing on the unit costs at the collegiate level, all costs at or below shall be direct. All supportive costs beyond the collegiate level shall be treated as indirect.

The following is an outline reflecting the basic cost groupings (and sub-groupings) that can be reasonably identified, along with a proposed method of allocation:

<u>Cost Grouping</u>	<u>Method of Allocation</u>
1. Administrative and General	
a) University wide cost pool e.g., Board of Regents, Presidents Office, V.P. Offices, University Stores, Employee Benefits	- Total University expenditures, including outstate locations.
b) Partial absorption cost pool (50% applicability, to recognize similar support at outstate locations.) e.g., Accounting Records & Services, Personnel, Purchasing, Adminis- trative Information Services	- Total University expenditures, including outstate locations.
c) Residual cost pool (Total Administrative and General expense, less amounts allocated in a) and b).	- Total University expenditures, excluding appropriate outstate locations.
2. Academic Support e.g., Center for Ed. Dev., U Computer Center, Museum of Natural Hist., Offset for Organized Res.	- Total direct costs of instruction.
3. Graduate School Administration e.g., Graduate School operations, NSF Educational Allow., Offset for Organized Res.	- Graduate level student credit hours.

<u>Cost Grouping</u>	<u>Method of Allocation</u>
4. Student Services (by location)*	
a) Campus wide cost pool (Total student services costs, less: Admissions support, prospective student support, and orientation support).	- Total FYE students.
b) Residual cost pool (Total student services costs less amount allocated in a).	- Total FYE students less FYE students of colleges having student support at the college level.
5. Libraries (by location)*	
e.g., Mpls-St. Paul Libraries, Bio-Medical Libraries, Law Library, Offset for Organized Res.	- Total FYE students, weighted to recognized intensiveness
6. Operation and Maintenance of Facilities	- Functionally assigned, by square feet, by building and collegiate unit.

\* Twin Cities, Duluth, Morris, Crookston and Waseca

MPIS (updated)  
07/20/89



## APPENDIX B

### Overview of the MPIS Cost Model

The "cost model" is not a model in the technical sense of the term, but an allocation mechanism used to distribute departmental and collegiate expenditures for an academic year to course levels for the purpose of computing average expenditures (e.g., all funds or only 0100 funds, including or excluding support costs, etc.) and the level of aggregation (e.g., course level by department, total department, course level by college, average per student credit hour expenditures or total expenditures, etc.) that can be entered or calculated.

The department is the basic unit of analysis in the model, and collegiate expenditures are calculated as sums of departmental expenditures. The heart of the model is the allocation mechanism that distributes departmental faculty salaries and support expenditures and appropriate calculated collegiate support expenditures, by fund source, to course levels for the department.<sup>1</sup> The departmental faculty salary expenditure, for a given rank and fund source, allocated to the course level is the product of the expenditure figure and the ratio of the instructor clock hours (classroom contact hours) taught at the course level by faculty of the given rank to the total instructor clock hours taught by faculty of that rank. The total faculty salary expenditure for the course level is then the sum over the faculty ranks of the expenditures allocated for each rank.

Departmental support expenditures for a given fund source are defined as

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<sup>1</sup> Expenditures distributed within the model include the portion of the dean's office expenditures allocable to the department. Other expenditures (e.g., central administration, libraries, computer centers, etc.) are indirect costs not directly included in this particular model.

the difference between total departmental and total faculty salaries. In most cases this is the departmental civil service salaries and supply and equipment expenditures from the fund.<sup>2</sup> These expenditures are allocated to the course level as the product of the expenditure and the ratio of the student instructor clock hours taught at the course level to the total student instructor clock hours taught in the department. Collegiate support expenditures (the total expenditures in the college dean's office) for a given fund source are similarly allocated based on the ratio of the student instructor clock hours taught in the course level to the total taught in the college.

In mathematical symbols these allocation mechanisms for expenditures are defined as follows. Let:

$FS_{drf}$  = total faculty salaries (excluding fringes) by department (d), rank (r), and fund source (f).

$DSC_{df}$  = departmental support expenditures by department and fund source.

$CSC_f$  = college support expenditures by fund source.

The data that are used to allocate these expenditures are as follows. Let:

$ICH_{dr1}$  = instructor clock hours taught in department (d) by faculty of rank (r) at course level (1).

$TICH_{dr}$  = total instructor clock hours taught in department (d) by faculty of rank (r).

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<sup>2</sup> If faculty of a given rank do not teach so that their salary expenditures cannot be allocated by the method described above, that salary expenditure is treated as an addition to departmental support expenditures.

$SICH_{d1}$  = student instructor clock hours taught at course level (1) in department (d).

$TSICH_d$  = total student instructor clock hours taught in department (d).

$CSICH$  = total student instructor clock hours taught in the college.

For calculating the formulae let:

$n_d$  = number of departments in the college,

$n_r$  = number of ranks,

$n_f$  = number of fund sources,

$n_l$  = number of course levels.

Note that by definition we have

$$TICH_{dr} = \sum_{l=1}^n ICH_{dr1}$$

$$TSICH_d = \sum_{l=1}^n SICH_{d1}$$

$$CSICH = \sum_{d=1}^n TSICH_d$$

The expenditure allocated to a course level for a given fund source ( $EXP_{df1}$ ) is

$$EXP_{df1} = \left[ \sum_{r=1}^n \left( \frac{ICH_{dr1}}{TICH_{dr}} \right) * FS_{drf} \right] + \left[ DSC_{df} + CSC_f * \left( \frac{TSICH_d}{CSICH} \right) \right] * \left( \frac{SICH_{d1}}{TSICH_d} \right)$$

The first term is the allocation of faculty salaries. The fraction in this term is the proportion of the total instructor clock hours taught by faculty

of rank (r) that are taught in course level (l). Note that

$$\sum_{l=1}^{n_l} \sum_{r=1}^{n_r} \left( \frac{ICH_{drl}}{TICH_{dr}} \right) * FS_{drf}$$

$$\sum_{r=1}^{n_r} \left[ \sum_{l=1}^{n_l} \left( \frac{ICH_{drl}}{TICH_{dr}} \right) \right] * FS_{drf} =$$

$$\sum_{r=1}^{n_r} FS_{drf} = \text{total salaries paid from fund source f.}$$

Thus, if these are considered "instructional" expenditures, then all faculty salary expenditures are allocated to "instruction," and further, to classroom instruction. There are no explicit categories for non-classroom instructional activities such as advising or thesis supervision.

The second term is the allocation of support expenditures. The fraction outside the brackets is the proportion of the student instructor clock hours taught at course level (l) in the department. This proportion of departmental support expenditures is directly allocated to  $EXP_{df1}$ . Collegiate support expenditures are first "deflated" by the proportion of total college student instructor clock hours taught in the department. Clearly, the product of the two proportions is  $\frac{SICH_{d1}}{CSICH}$  so that the proportion of collegiate support expenditures allocated is the proportion of student instructor clock hours taught in department (d) at course level (l) that are taught in the entire college.

The  $EXP_{df1}$ 's are the building blocks of the model. They can be directly divided by the student credit hours taught in department (d) at course level (l),  $SCH_{d1}$ , to yield expenditures per student credit hour for fund (f) and level (l).

Or the  $EXP_{df1}$ 's can be summed from 1 to  $n_f$  ( $\sum_{f=1}^{n_f} EXP_{df1}$ ) to yield total expenditures over all of fund sources for level (1). These sums can then be divided by  $SCH_{d1}$  ( $[\sum_{f=1}^{n_f} EXP_{df1}] / SCH_{d1}$ ) to find expenditures per credit hour for all funds. Similar sums over all departments yield total collegiate expenditures by level or by fund and level. Thus, for example,

$$\left( \sum_{d=1}^{n_d} \sum_{f=1}^{n_f} EXP_{df1} \right) / \left( \sum_{d=1}^{n_d} SCH_{d1} \right)$$

is collegiate expenditures per student credit hour for all funds in course level (1). The particular sums computed depend on the desired output from the model.

In the application of these general allocation principles to University expenditures each budgeted department is the basic unit of analysis. There are six faculty rank categories (Professor, Associate Professor, Assistant Professor, Instructor, other 94XX ranks and 95XX ranks) and two fund categories, "state" (01XX and 03XX funds) and "non-state" (all other funds), used in the model. For each fund, salary expenditures for each rank category and departmental and collegiate support expenditures are produced by Administrative Data Processing. The needed instructor and student instructor clock hour data are computed from the Course Inventory Reports. For the provision of average expenditures figures student credit hours are calculated from Admissions and Records reports.

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