



UNIVERSITY OF MINNESOTA
TWIN CITIES

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To: President and Vice Presidents
From: David J. Berg, Thomas I. Gilson and Sarah B. Delaney
Subject: Instructional Cost Study, 1988-89

Enclosed are the 1988-89 cost schedules and accompanying narratives, including the user's guide and appendices.

The 1988-89 study indicates that tuition support of state funded instructional costs is 35.1%, an increase of .7% from 1987-88. The 1988-89 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 net tuition revenue in excess of state higher education policy, for 1988-89, is \$4,708,000. This calculation reflects the removal of the Medical Fellow Specialist tuition subsidy from gross tuition revenue. Department of Finance and legislative analysts have repeatedly discounted University attempts to expand the appropriations base via excess tuition. 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 non-instructional 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/SBD:cal

UNIVERSITY OF MINNESOTA
Instructional Cost Study
1988-89

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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 tool utilized in making assignments was the account profile. 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,¹ 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

¹ For detail see Appendix A, page 99.

or in part, were determined not to be applicable were excluded from instructional costs.

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)² 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. On a system wide basis, over time this exclusion represents slightly less than 4% of the instruction and departmental research costs. On an individual college basis the exclusion ranged as high as 9.3% and as low as 0.2% for the year ended June 30, 1989. The average exclusion was 3.5%.

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 detailed allocations prescribed by the

² For the most part mandatory cost sharing.

Academic Cost Committee.³ 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 although the number of students taught may increase or decrease.

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 increases 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:

³ For detail see Appendix A, page 99.

Department XYZ

	<u>25 FYE</u>	<u>40 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>8,000</u>
Total Costs	\$40,000	\$43,000
Marginal Cost(15 add'l FYE)		\$ 3,000
Average Costs	\$ 1,600/FYE	\$ 1,075/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 as 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 course⁴ 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.⁵

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 elements of unit costs. First, on the assumption that expenditures correspond to budget allotment,

⁴ 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.

⁵ For a complete description of the MCDM see Appendix B, page 107.

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 Kellogg⁶ summarized this thought 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.

⁶ "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, instruction, research and public service, 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). Historical expenditures have been restated into 1989 dollars to allow comparisons across years in constant dollars as well as actual dollars.

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) effort 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 excluding the Law library were allocated based on weighted full-time equivalent students. The Law library was considered a direct expense of the Law School and the Law School's basis for the library cost pool was reduced by half. 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 3% 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 collegiate cost

of space for instructional purposes 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. Cost of instructional space relies on assigned square footage only for the excluded colleges.

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 and Biological Sciences. The teaching units totally excluded were Health Sciences, Education, University College, General College, 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 non-instructional 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.

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.

Please note Mortuary Science only includes approximately 6 months of expenses. The programs's expenses were charged to a Medical School administration account for the second half of 1989. Costing of this program will be dependent on the approach used by the medical school in accounting for expenditures and student credit hours.

UNIVERSITY OF MINNESOTA
 Summary Schedule of Fully Allocated Costs
 by Major Activity and Campus, FY 1989, 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
TWIN CITIES CAMPUSE														
==Indirect Costs==														
Physical Plant	53,935.2	7,272.1	61,207.3	(61,207.3)										
Administration & General	29,026.3	3,450.0	32,476.2	6,631.4	(39,107.6)									
Academic Support (1)	8,646.1	4,374.7	13,020.8	811.9	258.6	(14,091.3)								
Graduate School Admin	1,051.8	773.2	1,825.1	90.8	36.2	.0	(1,952.1)							
Student Services	14,021.7	4,898.2	18,919.9	3,569.5	375.8	.0	.0	(22,865.2)						
Libraries	13,478.9	8,094.4	21,573.3	4,794.0	428.5	.0	.0	.0	(26,795.8)					
Academic Support-UMH (2)	4,573.8	.0	4,573.8	.0	.0	(3,878.6)	(695.2)	.0						
Subtotal	124,733.7	28,862.6	153,596.3	(45,309.5)	(38,008.5)	(17,969.9)	(2,647.4)	(22,865.2)	(26,795.8)					
==Direct Costs==														
Instruction														
Liberal Arts	43,820.5	824.0	44,644.5	4,530.2	2,269.9	2,476.5	498.5	6,184.3	7,260.3	23,219.7	67,864.2	17,734.2	61,554.7	
Technology	37,638.5	2,774.8	40,413.3	4,000.0	2,002.7	2,339.2	457.7	3,342.7	4,052.9	16,195.2	56,608.5	12,610.3	50,248.8	
Agriculture	5,519.8	36.8	5,556.6	1,441.3	284.2	612.5	99.4	405.7	532.4	3,375.6	8,932.2	2,755.4	8,275.3	
Natural Resources	1,217.2	13.2	1,230.4	119.7	62.8	124.0	15.2	60.0	82.7	464.5	1,694.9	371.4	1,588.6	
Home Economics	3,714.1	163.5	3,877.6	625.0	194.8	384.7	84.5	436.5	571.1	2,296.7	6,174.4	1,805.7	5,519.9	
Medicine	25,497.5	10,947.8	36,445.4	1,944.4	1,589.4	4,082.9	69.6	1,634.7	2,591.2	11,912.2	48,357.5	9,708.9	35,206.4	
Public Health	4,147.2	1,337.6	5,484.7	365.3	247.1	300.9	138.0	251.4	420.1	1,722.8	7,207.5	1,330.0	5,477.1	
Pharmacy	3,424.2	529.8	3,954.0	543.9	189.3	449.5	11.0	133.5	186.5	1,513.8	5,467.8	1,267.5	4,691.6	
Nursing	2,976.2	215.7	3,191.9	438.4	158.3	384.2	26.6	81.0	124.8	1,213.2	4,405.2	1,021.4	3,997.7	
Dentistry	10,153.1	1,302.6	11,455.7	1,319.4	554.4	620.5	26.6	252.2	351.9	3,125.0	14,580.6	2,533.6	12,686.6	
Humphrey Institute	1,431.0	530.3	1,961.2	199.0	87.0	91.2	38.9	60.2	104.0	580.4	2,541.6	459.4	1,890.3	
Mortuary Science	148.4	.0	148.4	62.6	7.6	8.0	.0	18.2	24.6	121.0	269.4	98.0	246.4	
Biological Sciences	6,543.4	.0	6,543.4	1,030.4	335.8	352.0	58.6	468.8	551.3	2,796.9	9,340.4	2,221.7	8,765.1	
Veterinary Medicine	5,046.5	202.5	5,249.0	856.6	264.2	276.9	18.1	223.8	311.8	1,951.5	7,200.5	1,575.4	6,621.9	
Law	6,306.4	449.4	6,755.8	272.7	335.2	351.3	.3	306.9	207.0	1,473.5	8,229.3	1,155.8	7,462.2	
Management	12,375.3	1,002.3	13,377.6	492.0	660.8	754.7	332.0	968.3	1,438.8	4,646.6	18,024.2	3,506.8	15,882.1	
Education	13,318.2	235.5	13,553.7	1,865.0	689.5	752.4	374.4	1,120.5	1,674.1	6,475.9	20,029.6	5,035.7	18,353.9	
General College	5,009.8	397.8	5,407.6	440.4	267.3	280.2	.0	506.2	470.7	1,964.8	7,372.4	1,524.3	6,534.2	
Summer Sessions	4,768.1	.0	4,768.1	397.6	244.7	256.5	139.3	712.2	962.0	2,712.3	7,480.4	2,037.3	6,805.4	
Continuing Education	14,774.9	.0	14,774.9	1,267.2	758.2	800.2	204.7	2,279.1	2,733.9	8,043.3	22,818.2	6,078.4	20,853.3	
Subtotal	207,830.4	20,963.6	228,793.9	22,211.1	11,203.1	15,698.6	2,593.5	19,446.3	24,652.1	95,804.8	324,598.7	74,831.2	282,661.6	
Continuing Education/NC	4,401.7	10,006.9	14,408.6	743.0	705.5	.0	.0	.0	.0	1,448.5	15,857.2	1,283.8	5,685.6	
Minnesota Extension Service	15,365.8	15,098.0	30,463.8	500.8	1,491.7	.0	.0	.0	.0	1,992.4	32,456.3	1,771.3	17,137.1	
Public Service (academic)	7,695.9	71,146.0	78,841.9	794.2	3,860.6	437.7	.0	.0	.0	5,092.5	83,934.4	4,440.0	12,135.9	
Research (academic) (3)	32,240.8	152,547.9	184,788.7	20,073.4	9,048.4	1,833.6	.0	578.8	803.9	32,338.0	217,126.8	27,990.1	60,230.9	
Research (admin units)	30,533.4	20,272.4	50,805.8	364.1	2,487.8	.0	.0	.0	.0	2,851.8	53,657.6	2,539.0	33,072.4	
Public Service (admin units)	11,956.4	3,065.9	15,022.2	442.2	735.6	.0	.0	.0	1,339.8	2,517.6	17,539.8	1,949.8	13,906.1	
Military	211.9	18.3	230.2	180.8	11.3	.0	.0	.0	.0	192.1	422.3	169.4	381.3	
University Hospitals	10,764.9	310,042.0	320,806.9	.0	7,068.9	.0	.0	.0	.0	7,068.9	327,875.8	6,302.9	17,067.8	
Athletics & Support Service	3,461.5	75,255.1	78,716.6	.0	.0	.0	.0	.0	.0	.0	78,716.6	.0	3,461.5	
U Wide Allocations to Coordinate Campuses					1,395.8		53.8	2,840.1		(4,289.7)				
Total Twin Cities Campus	449,196.4	707,278.6	1,156,475.0	45,309.5	36,612.7	17,969.9	2,593.5	20,025.1	26,795.8	.0	149,306.6	1,152,185.4	121,277.4	445,740.2

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Summary of Fully Allocated Costs
by Major Activity and Campus, FY 1989, 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
DULUTH CAMPUS														
==Indirect Costs==														
Physical Plant	7,072.3	28.8	7,101.1	(7,101.1)										
Administration & General	1,943.7	1,030.4	2,974.2	259.2	(3,233.4)									
Academic Support	1,638.3	887.2	2,525.4	661.0	188.5	(3,374.9)								
Student Services	2,060.6	5.9	2,066.6	836.7	154.2	.0		(3,057.5)						
Libraries	1,986.8	249.4	2,236.3	799.3	166.9	.0		.0	(3,202.5)					
Subtotal	14,701.8	2,201.7	16,903.5	(4,544.8)	(2,723.7)	(3,374.9)	.0	(3,057.5)	(3,202.5)					
==Direct Costs==														
Instruction														
Business and Economics-UMD	2,719.6	43.6	2,763.2	385.5	211.2	354.4		357.6	366.0	306.9	1,981.6	4,744.8	1,709.2	4,428.8
Education & Human Services-UMD	4,086.8	247.9	4,334.7	625.9	324.4	544.4		580.6	638.7	506.9	3,221.0	7,555.7	2,785.1	6,871.9
Fine Arts-UMD	1,795.8	180.5	1,976.3	344.5	145.3	243.8		319.6	284.1	254.8	1,592.2	3,568.5	1,389.8	3,185.6
Liberal Arts-UMD	5,055.4	772.3	5,827.8	973.9	419.3	703.5		903.4	859.9	721.9	4,581.9	10,409.6	3,997.8	9,053.2
Medicine-UMD	3,471.5	244.1	3,715.5	96.7	276.9	464.6		89.7	108.5	164.7	1,201.1	4,916.7	944.5	4,415.9
Science & Engineering-UMD	7,349.1	189.4	7,538.5	808.0	573.6	962.4		749.5	729.8	702.3	4,525.6	12,064.1	3,846.7	11,195.9
Supportive Services-UMD	529.1	(6.1)	522.9	28.6	40.5	68.0		26.6	23.4	32.1	219.2	742.1	178.7	707.8
Subtotal	25,007.3	1,671.7	26,679.0	3,263.2	1,991.2	3,341.2	.0	3,027.0	3,010.3	2,689.7	17,322.5	44,001.6	14,851.9	39,859.2
Public Service (academic)	218.7	1,180.2	1,399.0	341.4	104.4	.0		.0	.0	40.7	486.5	1,885.5	447.4	666.1
Research (academic)	683.0	2,391.4	3,074.4	508.2	229.5	33.7		30.6	32.0	89.5	923.5	3,997.8	825.4	1,508.4
Research (admin units)	2,481.3	2,296.4	4,777.8	217.8	356.6	.0		.0	.0	139.1	713.4	5,491.2	583.7	3,065.0
Public Service (admin units)	295.7	267.3	562.9	146.3	42.0	.0		.0	160.1	16.4	364.8	927.8	333.8	629.4
Athletics & Support Services	985.0	12,932.3	13,917.4	68.1	.0	.0		.0	.0	.0	68.1	13,985.4	67.8	1,052.8
Total Duluth Campus	44,372.8	22,941.1	67,313.9	4,544.8	2,723.7	3,374.9	.0	3,057.5	3,202.5	2,975.3	19,878.8	70,289.2	17,109.9	46,780.9
MORRIS CAMPUS														
==Indirect Costs==														
Physical Plant	2,081.8	(104.7)	1,977.2	(1,977.2)										
Administration & General	1,313.9	44.6	1,358.5	97.1	(1,455.6)									
Academic Support	467.5	404.1	871.6	57.7	156.9	(1,086.2)								
Student Services	1,016.7	34.0	1,050.7	213.6	189.1	.0		(1,453.4)						
Libraries	619.8	7.7	627.5	290.3	113.0	.0		.0	(1,030.8)					
U Wide Allocations	.0	.0	.0	.0	.0	.0		.0	.0					
Subtotal	5,499.7	385.7	5,885.4	(1,318.5)	(996.6)	(1,086.2)	.0	(1,453.4)	(1,030.8)	.0	.0	.0		
==Direct Costs==														
Instruction	5,085.5	40.5	5,126.0	1,235.0	922.8	1,086.2		1,453.4	979.2	696.2	6,372.8	11,498.8	5,840.0	10,925.5
Research (all)	25.4	317.6	342.9	22.6	61.7	.0		.0	.0	10.0	94.4	437.3	92.8	118.2
Public Service (all)	5.2	61.8	67.0	60.9	12.1	.0		.0	51.5	1.9	126.4	193.4	129.3	134.5
Athletics & Support Services	365.5	4,383.5	4,749.0	.0	.0	.0		.0	.0	.0	.0	4,749.0	.0	365.5
U Wide Allocations	.0	.0	.0	.0	.0	.0		.0	.0	.0	.0	.0	.0	.0
Total Morris Campus	10,981.3	5,189.1	16,170.3	1,318.5	996.6	1,086.2	.0	1,453.4	1,030.8	708.2	6,593.6	16,878.5	6,062.1	11,543.6

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Summary of Fully Allocated Costs
by Major Activity and Campus, FY 1989, 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
CROOKSTON CAMPUS														
==Indirect Costs==														
Physical Plant	1,615.4	1.6	1,617.0	(1,617.0)										
Administration & General	567.3	146.3	713.6	59.4	(773.0)									
Academic Support	567.3	(140.1)	427.2	31.3	68.4	(526.9)								
Student Services	642.7	32.2	675.0	206.6	108.0	.0		(989.6)						
Libraries	449.3	.8	450.1	92.5	72.0	.0		.0	(614.6)					
Subtotal	3,842.0	40.8	3,882.8	(1,227.2)	(524.5)	(526.9)	.0	(989.6)	(614.6)	.0	.0	.0		
==Direct Costs==														
Instruction	2,807.0	86.3	2,893.3	1,211.2	463.1	526.9		989.6	583.9	308.4	4,083.1	6,976.4	3,993.0	6,800.0
Public Service (all)	269.9	113.6	383.5	15.9	61.4	.0		.0	30.7	11.2	119.2	502.7	105.7	375.6
Athletics & Support Services	262.1	1,649.8	1,911.9	.0	.0	.0		.0	.0	.0	.0	1,911.9	.0	262.1
U Wide Allocations	.0	.0	.0	.0	.0	.0		.0	.0	.0	.0	.0	.0	.0
Total Crookston Campus	7,181.0	1,890.5	9,071.5	1,227.2	524.5	526.9	.0	989.6	614.6	319.5	4,202.3	9,391.1	4,098.6	7,437.6
WASECA CAMPUS														
==Indirect Costs==														
Physical Plant	1,407.0	64.3	1,471.3	(1,471.3)										
Administration & General	531.5	373.5	905.0	185.0	(1,090.0)									
Academic Support	577.5	(.3)	577.2	40.5	140.6	(758.3)								
Student Services	949.9	34.4	984.3	65.6	239.7	.0		(1,289.7)						
Libraries	262.9	.6	263.5	124.0	64.2	.0		.0	(451.6)					
Subtotal	3,728.8	472.6	4,201.4	(1,056.2)	(645.6)	(758.3)	.0	(1,289.7)	(451.6)	.0	.0	.0		
==Direct Costs==														
Instruction	2,330.4	252.8	2,583.1	1,034.6	629.1	758.3		1,289.7	429.1	284.7	4,425.4	7,008.5	3,903.7	6,234.0
Public Service (all)	19.3	48.4	67.7	21.6	16.5	.0		.0	22.6	2.0	62.7	130.4	54.3	73.7
Athletics & Support Services	.0	1,285.0	1,285.0	.0	.0	.0		.0	.0	.0	.0	1,285.0	.0	.0
U Wide Allocations	.0	.0	.0	.0	.0	.0		.0	.0	.0	.0	.0	.0	.0
Total Waseca Campus	6,078.5	2,058.7	8,137.3	1,056.2	645.6	758.3	.0	1,289.7	451.6	286.7	4,488.1	8,424.0	3,958.0	6,307.7
Student Aid	18,876.7	40,733.5	59,610.3									59,610.3		18,876.7
	536,686.8	780,091.6	1,316,778.4	53,456.3	41,503.1	23,716.1	2,593.5	26,815.3	32,095.3	4,289.7	184,469.4	1,316,778.4	152,506.0	536,686.8

(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	394,084.1	346,480.3
Research	280,710.7	97,994.9
Public Service	153,427.3	50,743.9
Other	488,556.3	41,467.7
Total	1,316,778.4	536,686.8

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 also used to assign departmental support costs as well as each department's share of college office support costs. 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.

Upon identifying 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.

An additional summary by student level across all campuses has been created this year. The new student level summary provides totals by lower division, upper division, professional and graduate levels by campus. The professional summary includes Medicine, Dentistry, Veterinary Medicine, Pharmacy and Law, upper division credit hours only. (Upper division professional school credit hours are displayed as upper division in the body of Exhibit II.) Any graduate level course hours taught in a professional school are included in the graduate summary.

UNIVERSITY OF MINNESOTA
 Detail of Instructional Costs
 by College and Level of Courses Taught
 FY 1989

Exhibit II

	Total Direct Costs by Source of Funds				Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student --- --- Total Funds ---			
	State	Other	Total	Total				Direct	Indirect	Total	State Total
Liberal Arts											
Lower Division	16,216.6	653.5	16,870.1	9,326.3	26,196.3	6,720	2,510	1,388	3,898	3,485	
Upper Division	20,080.8	251.2	20,331.9	10,279.1	30,611.0	6,172	3,294	1,665	4,960	4,522	
Graduate	7,523.2	-80.7	7,442.5	3,614.4	11,056.9	1,539	4,836	2,349	7,184	6,646	
Total	43,820.5	824.0	44,644.5	23,219.7	67,864.2	14,431	3,094	1,609	4,703	4,265	
Technology											
Lower Division	11,931.6	815.3	12,746.9	5,747.4	18,494.3	3,268	3,901	1,759	5,659	5,039	
Upper Division	19,411.8	1,636.7	21,048.5	6,839.0	27,887.5	3,029	6,949	2,258	9,207	8,168	
Graduate	6,295.1	322.8	6,617.9	3,608.8	10,226.7	1,413	4,684	2,554	7,238	6,399	
Total	37,638.5	2,774.8	40,413.3	16,195.2	56,608.5	7,710	5,242	2,101	7,342	6,517	
Agriculture											
Lower Division	1,409.8	98.6	1,508.5	979.5	2,487.9	314	4,804	3,119	7,923	7,074	
Upper Division	2,796.6	-8.5	2,788.1	1,241.3	4,029.4	313	8,908	3,966	12,873	12,186	
Graduate	1,313.4	-53.3	1,260.1	1,154.8	2,414.9	307	4,105	3,762	7,866	7,295	
Total	5,519.8	36.8	5,556.6	3,375.6	8,932.2	934	5,949	3,614	9,563	8,860	
Natural Resources											
Lower Division	151.7	5.6	157.4	68.9	226.3	27	5,828	2,553	8,381	7,689	
Upper Division	667.1	0.2	667.3	221.8	889.1	64	10,427	3,465	13,892	13,214	
Graduate	398.3	7.4	405.7	173.8	579.5	47	8,632	3,697	12,330	11,389	
Total	1,217.2	13.2	1,230.4	464.5	1,694.9	138	8,916	3,366	12,282	11,511	
Home Economics											
Lower Division	612.4	137.3	749.7	502.6	1,252.3	278	2,697	1,808	4,505	3,645	
Upper Division	2,038.3	15.9	2,054.2	1,071.0	3,125.2	466	4,408	2,298	6,706	6,191	
Graduate	1,063.4	10.3	1,073.7	723.2	1,796.9	261	4,114	2,771	6,885	6,213	
Total	3,714.1	163.5	3,877.6	2,296.7	6,174.4	1,005	3,858	2,285	6,144	5,492	
Medicine											
Lower Division	260.8	88.7	349.6	78.2	427.8	35	9,987	2,235	12,223	9,200	
Upper Division	19,259.4	9,635.9	28,895.3	6,952.6	35,847.9	1,752	16,493	3,968	20,461	14,294	
Graduate	5,977.3	1,223.2	7,200.5	4,881.4	12,081.9	2,069	3,480	2,359	5,839	4,757	
Total	25,497.5	10,947.8	36,445.4	11,912.2	48,357.5	3,856	9,452	3,089	12,541	9,130	

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				--- Total Funds ---	State	Total	Total	Total
Public Health										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,950.8	745.6	2,696.4	515.9	3,212.3	167	16,146	3,089	19,235	14,086
Graduate	2,196.4	592.0	2,788.3	1,206.9	3,995.2	426	6,545	2,833	9,378	7,335
Total	4,147.2	1,337.6	5,484.7	1,722.8	7,207.5	593	9,249	2,905	12,154	9,236
Pharmacy										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	2,859.5	491.2	3,350.7	1,341.7	4,692.4	281	11,924	4,775	16,699	14,202
Graduate	564.7	38.7	603.3	172.1	775.4	34	17,745	5,061	22,806	20,618
Total	3,424.2	529.8	3,954.0	1,513.8	5,467.8	315	12,552	4,806	17,358	14,894
Nursing										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	1,533.7	111.1	1,644.9	742.5	2,387.3	109	15,091	6,812	21,902	19,983
Graduate	1,442.5	104.5	1,547.0	470.8	2,017.8	82	18,866	5,741	24,608	22,189
Total	2,976.2	215.7	3,191.9	1,213.2	4,405.2	191	16,712	6,352	23,064	20,930
Dentistry										
Lower Division	104.3	2.1	106.4	71.6	178.0	20	5,320	3,582	8,901	8,185
Upper Division	8,837.6	1,233.2	10,070.8	2,615.5	12,686.3	493	20,428	5,305	25,733	22,233
Graduate	1,211.2	67.3	1,278.5	437.8	1,716.3	82	15,591	5,340	20,931	19,047
Total	10,153.1	1,302.6	11,455.7	3,125.0	14,580.6	595	19,253	5,252	24,505	21,322
Humphrey Institute										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	196.8	89.2	285.9	78.1	364.0	22	12,997	3,550	16,547	11,797
Graduate	1,234.2	441.1	1,675.3	502.3	2,177.6	120	13,961	4,186	18,147	13,590
Total	1,431.0	530.3	1,961.2	580.4	2,541.6	142	13,812	4,087	17,899	13,312
Mortuary Science										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	148.4	-0.0	148.4	121.0	269.4	43	3,451	2,814	6,264	5,729
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Total	148.4	-0.0	148.4	121.0	269.4	43	3,451	2,814	6,264	5,729
Biological Sciences										
Lower Division	2,924.7	0.0	2,924.7	1,303.3	4,228.0	569	5,140	2,291	7,431	6,980
Upper Division	2,460.7	0.0	2,460.7	926.9	3,387.5	344	7,153	2,694	9,847	9,289
Graduate	1,158.1	0.0	1,158.1	566.7	1,724.9	181	6,399	3,131	9,530	8,830
Total	6,543.4	0.0	6,543.4	2,796.9	9,340.4	1,094	5,981	2,557	8,538	8,012

	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	
Veterinary Medicine										
Lower Division	20.2	0.8	21.0	9.4	30.4	3	6,998	3,149	10,147	9,308
Upper Division	3,658.7	146.8	3,805.5	1,620.0	5,425.5	469	8,114	3,454	11,568	10,600
Graduate	1,367.6	54.9	1,422.5	322.0	1,744.5	56	25,401	5,751	31,152	28,979
Total	5,046.5	202.5	5,249.0	1,951.5	7,200.5	528	9,941	3,696	13,637	12,542
Law										
Lower Division	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Upper Division	6,296.9	448.7	6,745.5	1,470.9	8,216.5	723	9,330	2,034	11,364	10,305
Graduate	9.6	0.7	10.3	2.5	12.8	1	10,263	2,548	12,812	11,543
Total	6,306.5	449.4	6,755.8	1,473.5	8,229.3	724	9,331	2,035	11,366	10,307
Management										
Lower Division	1,180.1	185.1	1,365.2	473.2	1,838.4	324	4,214	1,460	5,674	4,766
Upper Division	4,943.6	417.8	5,361.4	1,699.1	7,060.5	935	5,734	1,817	7,551	6,671
Graduate	6,251.6	399.4	6,651.0	2,474.3	9,125.3	1,025	6,489	2,414	8,903	7,903
Total	12,375.3	1,002.3	13,377.6	4,646.6	18,024.2	2,284	5,857	2,034	7,891	6,954
Education										
Lower Division	1,667.0	29.5	1,696.5	628.7	2,325.2	297	5,712	2,117	7,829	7,296
Upper Division	6,481.3	114.6	6,595.9	2,724.9	9,320.8	1,190	5,543	2,290	7,833	7,245
Graduate	5,169.8	91.4	5,261.3	3,122.3	8,383.5	1,156	4,551	2,701	7,252	6,545
Total	13,318.2	235.5	13,553.7	6,475.9	20,029.6	2,643	5,128	2,450	7,578	6,944
General College										
Lower Division	4,002.9	243.1	4,245.9	1,737.6	5,983.5	1,111	3,822	1,564	5,386	4,817
Upper Division	1,007.0	154.7	1,161.7	227.2	1,388.9	83	13,996	2,737	16,733	14,249
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Total	5,009.8	397.8	5,407.6	1,964.8	7,372.4	1,194	4,529	1,646	6,175	5,473
Business & Economics-UMD										
Lower Division	1,173.1	16.4	1,189.5	904.6	2,094.1	390	3,050	2,320	5,370	5,021
Upper Division	1,436.3	25.3	1,461.6	1,004.4	2,466.0	370	3,950	2,715	6,665	6,215
Graduate	110.2	1.9	112.1	72.6	184.7	21	5,337	3,456	8,793	8,148
Total	2,719.6	43.6	2,763.2	1,981.6	4,744.8	781	3,538	2,537	6,075	5,671
Education & Human Services-UMD										
Lower Division	1,463.5	88.8	1,552.3	1,097.3	2,649.6	462	3,360	2,375	5,735	5,221
Upper Division	2,135.7	129.6	2,265.3	1,777.8	4,043.1	703	3,222	2,529	5,751	5,236
Graduate	487.6	29.6	517.2	345.9	863.1	103	5,021	3,358	8,379	7,563
Total	4,086.8	247.9	4,334.7	3,221.0	7,555.7	1,268	3,419	2,540	5,959	5,420

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student ---			
	State	Other	Total				Direct	Indirect	Total	State
Fine Arts-UMD										
Lower Division	1,232.8	146.3	1,379.2	1,222.7	2,601.9	570	2,420	2,145	4,565	4,049
Upper Division	533.7	33.2	566.9	344.8	911.7	120	4,724	2,873	7,597	6,896
Graduate	29.3	0.9	30.2	24.7	54.9	8	3,778	3,084	6,862	6,289
Total	1,795.8	180.5	1,976.3	1,592.2	3,568.5	698	2,831	2,281	5,112	4,564
Liberal Arts-UMD										
Lower Division	3,028.0	495.8	3,523.8	2,852.6	6,376.4	1,296	2,719	2,201	4,920	4,263
Upper Division	1,984.4	269.2	2,253.6	1,685.2	3,938.8	662	3,404	2,546	5,950	5,208
Graduate	43.0	7.3	50.3	44.1	94.4	15	3,355	2,941	6,296	5,392
Total	5,055.4	772.3	5,827.8	4,581.9	10,409.6	1,973	2,954	2,322	5,276	4,589
Medicine-UMD										
Lower Division	104.3	7.9	112.2	41.6	153.9	10	11,224	4,163	15,387	13,786
Upper Division	3,241.2	232.4	3,473.6	1,113.9	4,587.4	179	19,405	6,223	25,628	22,995
Graduate	125.9	3.8	129.7	45.7	175.4	7	18,532	6,522	25,054	23,124
Total	3,471.5	244.1	3,715.5	1,201.1	4,916.7	196	18,957	6,128	25,085	22,530
Science & Engineering-UMD										
Lower Division	3,947.3	128.3	4,075.6	2,638.4	6,714.0	1,054	3,867	2,503	6,370	5,892
Upper Division	3,117.9	62.9	3,180.9	1,646.1	4,826.9	504	6,311	3,266	9,577	8,921
Graduate	283.9	-1.9	282.1	241.1	523.2	79	3,570	3,052	6,623	6,200
Total	7,349.1	189.4	7,538.5	4,525.6	12,064.1	1,637	4,605	2,765	7,370	6,839
Supportive Services-UMD										
Lower Division	447.8	-5.2	442.6	182.2	624.8	48	9,221	3,796	13,017	12,418
Upper Division	81.3	-0.9	80.3	37.0	117.3	10	8,032	3,699	11,731	11,177
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Total	529.1	-6.1	522.9	219.2	742.1	58	9,016	3,779	12,796	12,204
Morris										
Lower Division	2,573.5	61.5	2,635.0	3,791.4	6,426.4	1,285	2,051	2,951	5,001	4,731
Upper Division	2,512.0	-21.0	2,491.0	2,581.4	5,072.4	660	3,774	3,911	7,685	7,342
Graduate	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Total	5,085.5	40.5	5,126.0	6,372.8	11,498.8	1,945	2,635	3,277	5,912	5,617
Crookston										
Lower Division	2,807.0	86.3	2,893.3	4,083.1	6,976.4	797	3,630	5,123	8,753	8,532
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
Total	2,807.0	86.3	2,893.3	4,083.1	6,976.4	797	3,630	5,123	8,753	8,532

	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
Waseca										
Lower Division	2,330.4	252.8	2,583.1	4,425.4	7,008.5	745	3,467	5,940	9,407	8,368
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
Total	2,330.4	252.8	2,583.1	4,425.4	7,008.5	745	3,467	5,940	9,407	8,368
Summer Session										
Lower Division	965.8	0.0	965.8	539.0	1,504.8	420	2,299	1,283	3,583	3,280
Upper Division	2,873.6	0.0	2,873.6	1,324.7	4,198.3	830	3,462	1,596	5,058	4,667
Graduate	928.7	0.0	928.7	848.6	1,777.4	430	2,160	1,974	4,133	3,613
Total	4,768.1	0.0	4,768.1	2,712.3	7,480.4	1,680	2,838	1,614	4,453	4,051
Continuing Education										
Lower Division	4,427.8	0.0	4,427.8	2,974.8	7,402.5	2,409	1,838	1,235	3,073	2,781
Upper Division	7,669.3	0.0	7,669.3	3,683.2	11,352.6	2,335	3,285	1,577	4,862	4,475
Graduate	2,677.8	0.0	2,677.8	1,385.3	4,063.1	632	4,237	2,192	6,429	5,863
Total	14,774.9	0.0	14,774.9	8,043.3	22,818.2	5,376	2,748	1,496	4,244	3,879
Twin Cities Campus										
Twin Cities Campus	188,287.4	20,963.6	209,251.0	85,049.2	294,300.1	38,420	5,446	2,214	7,660	6,637
Duluth Campus										
Duluth Campus	25,007.3	1,671.7	26,679.0	17,322.5	44,001.6	6,611	4,036	2,620	6,656	6,029
Morris Campus										
Morris Campus	5,085.5	40.5	5,126.0	6,372.8	11,498.8	1,945	2,635	3,277	5,912	5,617
Crookston Campus										
Crookston Campus	2,807.0	86.3	2,893.3	4,083.1	6,976.4	797	3,630	5,123	8,753	8,532
Waseca Campus										
Waseca Campus	2,330.4	252.8	2,583.1	4,425.4	7,008.5	745	3,467	5,940	9,407	8,368
Summer Session & Extension										
Summer Session & Extension	19,543.0	0.0	19,543.0	10,755.6	30,298.6	7,056	2,770	1,524	4,294	3,920
System Wide Totals	243,060.6	23,014.8	266,075.5	128,008.6	394,084.0	55,574	4,788	2,303	7,091	6,235

	Total Direct Costs by Source of Funds			Indirect Costs	Total Costs	FYE Students	--- Costs per FYE Student --- --- Total Funds ---			
	State	Other	Total				Direct	Indirect	Total	State
LOWER DIVISION										
Twin Cities Campus	40,482.0	2,259.7	42,741.7	20,926.7	63,668.5	12,966	3,296	1,614	4,910	4,386
Duluth Campus	11,396.9	878.4	12,275.3	8,939.4	21,214.7	3,830	3,205	2,334	5,539	4,999
Morris Campus	2,573.5	61.5	2,635.0	3,791.4	6,426.4	1,285	2,051	2,951	5,001	4,731
Crookston Campus	2,807.0	86.3	2,893.3	4,083.1	6,976.4	797	3,630	5,123	8,753	8,532
Waseca Campus	2,330.4	252.8	2,583.1	4,425.4	7,008.5	745	3,467	5,940	9,407	8,368
Summer Session & Extension	5,393.5	0.0	5,393.5	3,513.8	8,907.3	2,829	1,907	1,242	3,149	2,855
Total	64,983.3	3,538.7	68,522.0	45,679.8	114,201.8	22,452	3,052	2,035	5,086	4,597
UPPER DIVISION										
Twin Cities Campus	63,716.8	3,528.4	67,245.3	26,687.6	93,932.9	12,937	5,198	2,063	7,261	6,529
Duluth Campus	9,289.3	519.3	9,808.6	6,495.2	16,303.8	2,369	4,140	2,742	6,882	6,274
Morris Campus	2,512.0	-21.0	2,491.0	2,581.4	5,072.4	660	3,774	3,911	7,685	7,342
Crookston Campus	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Waseca Campus	0.0	0.0	0.0	0.0	0.0	0	0	0	0	0
Summer Session & Extension	10,542.9	0.0	10,542.9	5,007.9	15,550.8	3,165	3,331	1,582	4,913	4,526
Total	86,061.1	4,026.7	90,087.8	40,772.2	130,859.9	19,131	4,709	2,131	6,840	5,395
PROFESSIONAL (MED, DENT, VET, PHARM, LAW)										
Twin Cities Campus	40,912.2	11,955.7	52,867.8	14,000.7	66,868.5	3,718	14,219	3,766	17,985	14,098
Duluth Campus	3,241.2	232.4	3,473.6	1,113.9	4,587.4	179	19,405	6,223	25,628	22,995
Total	44,153.4	12,188.1	56,341.4	15,114.5	71,456.0	3,897	14,458	3,879	18,336	14,507
GRADUATE										
Twin Cities Campus	43,176.4	3,219.7	46,396.1	23,434.1	69,830.3	8,799	5,273	2,663	7,936	6,960
Duluth Campus	1,079.9	41.6	1,121.6	774.0	1,895.6	233	4,814	3,322	8,136	7,437
Summer Session & Extension	3,606.5	0.0	3,606.5	2,233.9	5,840.5	1,062	3,396	2,104	5,499	4,952
Total	47,862.9	3,261.4	51,124.2	26,442.1	77,566.4	10,094	5,065	2,620	7,684	6,760

UNIVERSITY OF MINNESOTA
 Comparative Statement of Expenditures per
 FYE Student - By Level of Instruction (Direct Only-Total Funds)
 FY1977 through FY1989

Exhibit III

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988	FY1989
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Liberal Arts										
Lower Division	1,183	1,311	1,356	1,445	1,664	2,169	2,106	2,038	2,288	2,510
Upper Division	1,742	2,006	2,070	2,253	2,778	3,123	3,168	3,191	3,301	3,294
Graduate	2,281	2,533	2,733	3,348	5,394	4,579	5,494	4,921	4,769	4,836
Total	1,552	1,732	1,803	1,970	2,419	2,770	2,828	2,762	2,958	3,094
Technology										
Lower Division	1,266	1,390	1,556	1,557	1,791	2,741	2,585	3,026	3,598	3,901
Upper Division	2,349	2,513	2,761	2,690	3,272	4,269	4,478	5,268	6,223	6,949
Graduate	3,013	3,199	2,885	3,580	4,460	3,922	4,351	3,988	4,292	4,684
Total	1,883	2,031	2,182	2,232	2,709	3,571	3,623	4,096	4,773	5,242
Agriculture										
Lower Division	1,372	1,704	1,926	2,333	4,960	4,160	4,433	5,682	5,887	4,804
Upper Division	2,664	3,207	3,272	3,533	6,489	6,649	7,500	9,207	10,881	8,908
Graduate	3,377	3,474	3,538	3,727	7,208	5,448	6,970	6,028	5,400	4,105
Total	2,074	2,482	2,670	3,025	6,002	5,480	6,253	7,149	7,451	5,949
Natural Resources										
Lower Division	2,578	3,210	2,039	4,334	5,437	5,603	8,144	8,629	9,677	5,828
Upper Division	2,220	2,358	2,747	4,504	5,655	6,588	7,675	10,975	13,028	10,427
Graduate	4,741	4,949	5,269	5,252	7,721	4,682	10,216	8,650	9,596	8,632
Total	2,628	2,761	3,011	4,567	5,909	6,005	8,429	9,769	11,210	8,916
Home Economics										
Lower Division	1,600	1,543	1,796	2,979	2,822	2,305	2,528	3,247	3,091	2,697
Upper Division	2,329	2,873	2,757	2,751	4,403	4,510	5,072	4,867	5,225	4,408
Graduate	3,025	2,872	3,290	3,815	2,325	4,630	5,668	5,088	4,702	4,114
Total	2,144	2,309	2,403	2,909	3,536	3,924	4,445	4,488	4,488	3,858
Medicine										
Lower Division	2,070	1,845	2,143	2,527	4,226	5,907	8,864	7,739	9,815	9,987
Upper Division	5,898	4,435	4,756	4,951	7,554	8,829	13,230	13,131	15,741	16,493
Graduate	6,048	5,890	6,816	9,165	16,933	8,939	3,765	3,337	3,493	3,480
Total	5,852	5,007	5,603	6,825	11,654	8,850	8,961	8,277	9,267	9,452
Public Health										
Lower Division	0	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	16,146
Graduate	4,270	3,837	4,314	5,013	4,961	6,092	6,579	7,165	8,148	6,545
Total	4,611	3,663	4,320	4,904	5,062	5,923	7,094	7,217	8,721	9,249

Comparative statement of Expenditures
 Per FYE Student-by Level of Instruction
 (Direct Costs Only-Total Funds)
 FY 1977 through FY1989

Exhibit III
 Page 2

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988	FY1989
Pharmacy										
Lower Division	0	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	11,924
Graduate	11,864	21,212	12,432	12,382	20,164	13,453	17,483	12,877	11,395	17,745
Total	6,060	6,855	6,207	8,123	8,786	9,988	11,306	9,494	10,048	12,552
Nursing										
Lower Division	0	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	15,091
Graduate	3,879	4,593	3,438	4,671	4,550	13,321	15,240	17,715	18,165	18,866
Total	5,614	6,284	5,627	7,054	7,966	10,383	12,310	13,088	14,222	16,712
Dentistry										
Lower Division	2,000	3,235	3,852	3,218	5,630	6,537	5,187	5,696	5,557	5,320
Upper Division	8,243	9,672	11,165	13,609	12,557	12,105	13,765	17,799	18,002	20,428
Graduate	13,592	18,621	14,407	21,339	12,110	14,978	17,225	16,624	17,422	15,591
Total	7,457	8,985	10,197	12,661	12,317	12,173	13,856	17,320	17,571	19,253
Humphrey Institute										
Lower Division	0	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	12,997
Graduate	0	0	0	0	23,018	21,278	11,204	10,302	8,986	13,961
Total	0	0	0	0	23,112	22,743	11,805	10,804	9,563	13,812
Mortuary Science										
Lower Division	0	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	3,451
Graduate	0	0	0	0	0	0	0	0	0	0
Total	2,555	2,503	3,312	3,824	3,594	3,771	4,653	4,622	6,980	3,451
Biological Sciences										
Lower Division	1,661	1,648	1,898	1,669	2,184	2,475	3,163	3,708	5,155	5,140
Upper Division	2,904	2,897	2,980	3,353	4,344	4,942	4,720	5,391	7,459	7,153
Graduate	3,327	4,378	4,342	5,919	6,126	4,411	5,259	4,994	7,103	6,399
Total	2,254	2,316	2,539	2,676	3,316	3,557	3,926	4,430	6,171	5,981
Veterinary Medicine										
Lower Division	2,334	2,864	3,150	650	2,778	3,266	5,467	1,222	1,236	6,998
Upper Division	8,415	8,524	5,260	9,523	12,367	14,291	14,053	7,310	7,839	8,114
Graduate	7,805	11,873	10,987	13,686	18,825	15,804	17,886	25,584	29,667	25,401
Total	8,092	8,573	8,345	9,643	12,584	14,155	14,168	8,846	9,537	9,941

Comparative statement of Expenditures
 Per FYE Student-by Level of Instruction
 (Direct Costs Only-Total Funds)
 FY 1977 through FY1989

Exhibit III
 Page 3

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988	FY1989
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Law										
Lower Division	0	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	9,330
Graduate	2,356	2,745	2,275	2,805	2,259	2,826	6,819	7,199	9,581	10,263
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Total	2,355	2,665	3,018	3,606	4,609	5,867	6,199	6,545	8,710	9,331
Management										
Lower Division	1,388	1,242	1,568	1,588	2,852	2,552	2,766	2,972	2,966	4,214
Upper Division	1,416	1,530	1,600	2,095	2,557	2,910	2,805	3,266	4,067	5,734
Graduate	1,720	2,186	2,089	2,667	3,117	4,193	5,231	4,735	5,478	6,489
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Total	1,486	1,638	1,715	2,230	2,822	3,311	3,639	3,816	4,470	5,857
Education										
Lower Division	3,253	3,485	3,352	3,451	4,137	4,391	4,548	4,195	4,551	5,712
Upper Division	2,913	2,777	3,035	3,496	4,552	4,514	4,632	4,670	5,253	5,543
Graduate	3,628	4,187	4,133	4,267	4,683	4,566	4,829	5,672	4,646	4,551
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Total	3,159	3,234	3,352	3,692	4,527	4,513	4,696	4,939	4,909	5,128
General College										
Lower Division	1,164	1,294	1,375	1,347	1,507	1,802	1,929	2,238	3,128	3,822
Upper Division	1,155	1,752	1,902	1,500	2,463	2,693	3,974	5,748	7,901	13,996
Graduate	1,166	0	0	0	0	0	0	0	0	0
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Total	1,163	1,338	1,439	1,365	2,297	1,923	2,169	2,576	3,594	4,529
Business & Economics-UMD										
Lower Division	848	789	721	1,237	1,405	2,155	2,626	2,978	3,258	3,050
Upper Division	1,362	1,731	1,846	1,904	2,996	3,615	3,129	3,626	4,156	3,950
Graduate	2,969	2,255	2,495	3,145	4,440	4,179	5,108	4,814	4,765	5,337
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Total	1,143	1,272	1,311	1,605	2,253	2,920	2,933	3,346	3,733	3,538
Education-UMD										
Lower Division	1,103	1,225	1,082	1,308	1,714	1,825	0	0	0	0
Upper Division	1,769	1,734	1,878	2,012	2,617	2,713	0	0	0	0
Graduate	3,573	3,996	4,443	3,292	4,014	4,145	0	0	0	0
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Total	1,559	1,630	1,632	1,742	2,270	2,483	0	0	0	0
Education & Human Services-UMD										
Lower Division	0	0	0	0	0	0	2,723	2,914	3,844	3,360
Upper Division	0	0	0	0	0	0	3,605	3,383	3,673	3,222
Graduate	0	0	0	0	0	0	4,576	8,194	7,287	5,021
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Total	0	0	0	0	0	0	5,612	3,425	3,971	3,419

Comparative statement of Expenditures
 Per FYE Student-by Level of Instruction
 (Direct Costs Only-Total Funds)
 FY 1977 through FY1989

Exhibit III
 Page 4

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988	FY1989
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Fine Arts-UMD										
Lower Division	1,395	1,415	1,661	1,846	2,258	2,358	2,325	2,176	2,247	2,420
Upper Division	2,225	2,417	2,806	3,052	4,091	4,151	5,114	4,507	4,850	4,724
Graduate	3,930	2,410	3,357	3,178	4,935	4,976	4,271	3,603	3,841	3,778
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Total	1,617	1,678	1,951	2,149	2,640	2,717	2,779	2,573	2,676	2,831
Letters & Science-UMD										
Lower Division	896	923	1,016	1,093	1,417	2,196	0	0	0	0
Upper Division	1,427	2,074	2,097	2,378	2,617	4,113	0	0	0	0
Graduate	3,090	3,713	3,430	3,902	7,051	4,808	0	0	0	0
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Total	1,073	1,253	1,327	1,485	1,821	2,834	0	0	0	0
Liberal Arts-UMD										
Lower Division	0	0	0	0	0	0	1,837	2,007	2,294	2,719
Upper Division	0	0	0	0	0	0	2,774	3,210	3,103	3,404
Graduate	0	0	0	0	0	0	3,573	4,633	3,156	3,355
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Total	0	0	0	0	0	0	2,130	2,361	2,558	2,954
Science & Engineering-UMD										
Lower Division	0	0	0	0	0	0	3,109	3,849	3,789	3,867
Upper Division	0	0	0	0	0	0	4,503	6,500	6,757	6,311
Graduate	0	0	0	0	0	0	5,914	7,228	5,026	3,570
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Total	0	0	0	0	0	0	3,663	4,749	4,704	4,605
Medicine-UMD										
Lower Division	0	0	0	4,958	16,165	7,987	12,656	9,459	10,182	11,224
Upper Division	12,459	12,233	10,834	10,264	11,681	12,791	15,211	14,785	16,327	19,405
Graduate	26,712	27,103	24,100	87,100	22,390	16,383	15,872	18,221	23,536	18,532
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Total	12,553	12,416	10,903	10,843	12,225	12,638	15,140	14,632	16,205	18,957
Social Development-UMD										
Lower Division	1,445	7,574	6,342	5,841	6,740	6,152	0	0	0	0
Upper Division	2,271	4,082	3,623	4,855	6,790	7,974	0	0	0	0
Graduate	4,705	2,832	2,109	2,687	5,166	4,919	0	0	0	0
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Total	3,734	3,599	3,049	3,985	5,916	6,568	0	0	0	0
Support Services-UMD										
Lower Division	0	0	0	0	1,677	3,349	3,116	3,066	5,932	9,221
Upper Division	0	0	0	0	7,452	7,744	3,016	2,745	3,499	8,032
Graduate	0	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	9,016

Comparative statement of Expenditures
 Per FYE Student-by Level of Instruction
 (Direct Costs Only-Total Funds)
 FY 1977 through FY1989

Exhibit III
 Page 5

	FY1977	FY1978	FY1979	FY1981	FY1984	FY1985	FY1986	FY1987	FY1988	FY1989
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Morris										
Lower Division	1,574	1,678	1,849	1,963	1,520	1,922	1,897	1,945	1,998	2,051
Upper Division	1,952	2,395	2,954	2,817	2,831	2,577	3,274	3,357	4,013	3,774
Graduate	0	0	0	0	0	0	0	0	0	0
Total	1,709	1,942	2,261	2,248	2,009	2,167	2,394	2,445	2,643	2,635
Crookston										
Lower Division	1,770	1,954	2,086	2,090	2,358	2,716	3,645	3,365	4,047	3,630
Upper Division	0	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0	0
Total	1,770	1,954	2,086	2,090	2,358	2,716	3,645	3,365	4,047	3,630
Waseca										
Lower Division	1,626	1,958	2,031	2,651	2,204	2,626	2,607	2,902	2,994	3,467
Upper Division	0	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0	0
Total	1,626	1,958	2,031	2,651	2,204	2,626	2,607	2,902	2,994	3,467
Summer Session										
Lower Division	0	0	0	0	1,210	1,432	1,685	1,705	1,828	2,299
Upper Division	0	0	0	0	1,894	2,321	2,702	2,790	3,208	3,462
Graduate	0	0	0	0	2,586	2,413	2,596	3,081	1,658	2,160
Total	0	0	0	0	1,783	2,075	2,391	2,512	2,403	2,838
Continuing Education										
Lower Division	0	0	0	0	1,882	1,620	1,577	1,570	1,567	1,838
Upper Division	0	0	0	0	2,685	2,674	2,534	3,036	2,734	3,285
Graduate	0	0	0	0	4,633	3,298	3,520	2,892	4,300	4,237
Total	0	0	0	0	2,553	2,304	2,240	2,356	2,363	2,748

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 FY1989 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 1973, the base year. In instances where the collegiate unit was not in existence in FY1973, the unit's first year was used as the base year.

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 1989

	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Liberal Arts											
Direct Expenditures-Actual	\$15,895,162	\$17,139,781	\$20,988,593	\$22,437,400	\$25,550,600	\$28,244,887	\$33,763,492	\$35,846,918	\$38,421,234	\$41,511,900	\$43,820,500
-Constant	\$46,072,933	\$42,742,596	\$46,027,616	\$42,819,466	\$40,110,832	\$37,861,779	\$40,581,120	\$41,345,926	\$42,595,603	\$44,067,834	\$43,820,500
Percent Change From FY1973	.0%	(7.2%)	(.1%)	(7.1%)	(12.9%)	(17.8%)	(11.9%)	(10.3%)	(7.5%)	(4.4%)	(4.9%)
FYE Students	14,774	14,417	13,814	12,714	13,169	12,993	12,903	13,533	14,343	14,382	14,430
Percent Change From FY1973	.0%	(2.4%)	(6.5%)	(13.9%)	(10.9%)	(12.1%)	(8.4%)	(2.9%)	(2.7%)	(2.7%)	(2.3%)
Constant \$ per FYE Student	\$3,119	\$2,965	\$3,332	\$3,368	\$3,046	\$2,914	\$3,145	\$3,055	\$2,970	\$3,064	\$3,037
Percent Change From FY1973	.0%	(4.9%)	6.8%	8.0%	(2.3%)	(6.6%)	.9%	(2.0%)	(4.8%)	(1.7%)	(2.6%)
Technology											
Direct Expenditures-Actual	\$10,242,856	\$11,031,463	\$12,918,162	\$14,847,000	\$17,019,800	\$18,928,421	\$27,541,581	\$29,079,789	\$32,928,895	\$34,264,500	\$37,638,500
-Constant	\$29,689,438	\$27,509,883	\$28,329,303	\$28,333,969	\$26,718,681	\$25,373,218	\$33,102,862	\$33,540,702	\$36,506,535	\$36,374,204	\$37,638,500
Percent Change From FY1973	.0%	(7.3%)	(4.6%)	(4.6%)	(10.0%)	(14.5%)	11.5%	13.0%	23.0%	22.5%	26.8%
FYE Students	5,800	6,296	6,925	7,048	7,908	8,669	8,570	8,404	8,507	7,940	7,710
Percent Change From FY1973	.0%	8.6%	19.4%	21.5%	36.3%	49.5%	47.8%	44.9%	46.7%	36.9%	32.9%
Constant \$ per FYE Student	\$5,119	\$4,369	\$4,091	\$4,020	\$3,379	\$2,927	\$3,863	\$3,991	\$4,291	\$4,581	\$4,882
Percent Change From FY1973	.0%	(14.6%)	(20.1%)	(21.5%)	(34.0%)	(42.8%)	(24.5%)	(22.0%)	(16.2%)	(10.5%)	(4.6%)
Agriculture											
Direct Expenditures-Actual	\$2,333,493	\$2,723,530	\$3,434,334	\$3,926,900	\$4,226,000	\$5,133,843	\$5,882,328	\$6,303,028	\$6,661,075	\$6,452,200	\$5,519,800
-Constant	\$6,763,748	\$6,791,845	\$7,531,434	\$7,494,084	\$6,634,223	\$6,881,827	\$7,070,106	\$7,269,928	\$7,384,784	\$6,849,469	\$5,519,800
Percent Change From FY1973	.0%	.4%	11.4%	10.8%	(1.9%)	1.7%	4.5%	7.5%	9.2%	1.3%	(18.4%)
FYE Students	1,191	1,351	1,623	1,553	1,433	1,262	1,105	1,030	978	978	934
Percent Change From FY1973	.0%	13.4%	36.3%	30.4%	20.3%	6.0%	(7.2%)	(13.5%)	(17.9%)	(17.9%)	(21.6%)
Constant \$ per FYE Student	\$5,679	\$5,027	\$4,640	\$4,826	\$4,630	\$5,453	\$6,398	\$7,058	\$7,551	\$7,004	\$5,910
Percent Change From FY1973	.0%	(11.5%)	(18.3%)	(15.0%)	(18.5%)	(4.0%)	12.7%	24.3%	33.0%	23.3%	4.1%
Natural Resources											
Direct Expenditures-Actual	\$423,140	\$502,747	\$638,974	\$646,200	\$759,300	\$718,722	\$1,049,376	\$1,116,991	\$1,401,140	\$1,461,200	\$1,217,200
-Constant	\$1,226,493	\$1,253,733	\$1,401,259	\$1,233,206	\$1,191,994	\$963,434	\$1,261,269	\$1,288,340	\$1,553,370	\$1,551,168	\$1,217,200
Percent Change From FY1973	.0%	2.2%	14.2%	.5%	(2.8%)	(21.4%)	2.8%	5.0%	26.7%	26.5%	(.8%)
FYE Students	236	317	254	222	172	149	181	136	145	135	134
Percent Change From FY1973	.0%	34.3%	7.6%	(5.9%)	(27.1%)	(36.9%)	(23.3%)	(42.4%)	(38.6%)	(42.8%)	(43.2%)
Constant \$ per FYE Student	\$5,197	\$3,955	\$5,517	\$5,555	\$6,930	\$6,466	\$6,968	\$9,473	\$10,713	\$11,490	\$9,084
Percent Change From FY1973	.0%	(23.9%)	6.2%	6.9%	33.3%	24.4%	34.1%	82.3%	106.1%	121.1%	74.8%
Home Economics											
Direct Expenditures-Actual	\$808,108	\$859,643	\$1,321,865	\$1,790,700	\$1,956,800	\$2,253,636	\$3,712,661	\$3,957,612	\$4,148,686	\$4,265,500	\$3,714,100
-Constant	\$2,342,342	\$2,143,748	\$2,898,827	\$3,417,366	\$3,071,900	\$3,020,960	\$4,462,333	\$4,564,720	\$4,599,430	\$4,528,132	\$3,714,100
Percent Change From FY1973	.0%	(8.5%)	23.8%	45.9%	31.1%	29.0%	90.5%	94.9%	96.4%	93.3%	58.6%
FYE Students	688	735	758	768	705	618	958	918	958	969	1,005
Percent Change From FY1973	.0%	6.8%	10.2%	11.6%	(2.5%)	(10.2%)	39.2%	33.4%	39.2%	40.8%	46.1%
Constant \$ per FYE Student	\$3,405	\$2,917	\$3,824	\$4,450	\$4,357	\$4,888	\$4,658	\$4,972	\$4,801	\$4,673	\$3,696
Percent Change From FY1973	.0%	(14.3%)	12.3%	30.7%	28.0%	43.6%	36.8%	46.1%	41.0%	37.3%	8.5%

Direct Instructional (Collegiate) Expenditures
State Instructional Funds
Inflated to Constant Dollars per Higher Education Price Index
FY 1973 Through FY 1989

	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Medical School											
Direct Expenditures-Actual	\$7,374,636	\$9,236,957	\$13,922,672	\$13,518,703	\$15,862,213	\$18,216,432	\$23,347,953	\$23,242,800	\$22,256,298	\$24,047,000	\$25,497,500
-Constant	\$21,375,757	\$23,034,805	\$30,532,175	\$25,799,052	\$24,901,433	\$24,418,810	\$28,062,444	\$26,808,304	\$24,674,388	\$25,527,601	\$25,497,500
Percent Change From FY1973	.0%	7.8%	42.8%	20.7%	16.5%	14.2%	31.3%	25.4%	15.4%	19.4%	19.3%
FYE Students	2,867	3,666	4,362	4,332	4,319	4,046	4,106	3,919	3,802	3,865	3,855
Percent Change From FY1973	.0%	27.9%	52.1%	51.1%	50.6%	41.1%	43.2%	36.7%	32.6%	34.8%	34.5%
Constant \$ per FYE Student	\$7,456	\$6,283	\$7,000	\$5,955	\$5,766	\$6,035	\$6,834	\$6,841	\$6,490	\$6,605	\$6,614
Percent Change From FY1973	.0%	(15.7%)	(6.1%)	(20.1%)	(22.7%)	(19.1%)	(8.3%)	(8.3%)	(13.0%)	(11.4%)	(11.3%)
Public Health											
Direct Expenditures-Actual	\$567,434	\$937,439	\$1,528,982	\$1,609,100	\$1,749,900	\$2,093,717	\$3,462,009	\$3,672,642	\$3,650,068	\$4,106,100	\$4,147,200
-Constant	\$1,644,736	\$2,337,753	\$3,353,031	\$3,070,802	\$2,747,096	\$2,806,591	\$4,161,069	\$4,236,035	\$4,046,639	\$4,358,917	\$4,147,200
Percent Change From FY1973	.0%	42.1%	103.9%	86.7%	67.0%	70.6%	153.0%	157.6%	146.0%	165.0%	152.1%
FYE Students	491	531	606	647	644	842	755	706	666	601	593
Percent Change From FY1973	.0%	8.1%	23.4%	31.8%	31.2%	71.5%	53.8%	43.8%	35.6%	22.4%	20.8%
Constant \$ per FYE Student	\$3,350	\$4,403	\$5,533	\$4,746	\$4,266	\$3,333	\$5,511	\$6,000	\$6,076	\$7,253	\$6,994
Percent Change From FY1973	.0%	31.4%	65.2%	41.7%	27.3%	(5%)	64.5%	79.1%	81.4%	116.5%	108.8%
Pharmacy											
Direct Expenditures-Actual	\$734,356	\$994,661	\$1,272,443	\$1,631,100	\$1,797,800	\$1,827,599	\$2,476,363	\$2,658,105	\$2,755,998	\$2,851,400	\$3,424,200
-Constant	\$2,128,568	\$2,480,451	\$2,790,445	\$3,112,786	\$2,822,292	\$2,449,865	\$2,976,398	\$3,065,865	\$3,055,430	\$3,026,964	\$3,424,200
Percent Change From FY1973	.0%	16.5%	31.1%	46.2%	32.6%	15.1%	39.8%	44.0%	43.5%	42.2%	60.9%
FYE Students	262	339	319	318	308	321	309	317	320	327	315
Percent Change From FY1973	.0%	29.4%	21.8%	21.4%	17.6%	22.5%	17.9%	21.0%	22.1%	24.8%	20.2%
Constant \$ per FYE Student	\$8,124	\$7,317	\$8,747	\$9,789	\$9,163	\$7,632	\$9,632	\$9,671	\$9,548	\$9,257	\$10,870
Percent Change From FY1973	.0%	(9.9%)	7.7%	20.5%	12.8%	(6.1%)	18.6%	19.0%	17.5%	13.9%	33.8%
Nursing											
Direct Expenditures-Actual	\$663,832	\$810,347	\$1,116,839	\$1,366,000	\$1,958,300	\$2,094,175	\$2,635,593	\$2,718,695	\$2,859,740	\$2,995,100	\$2,976,200
-Constant	\$1,924,151	\$2,020,815	\$2,449,208	\$2,606,870	\$3,074,254	\$2,807,205	\$3,167,780	\$3,135,750	\$3,170,443	\$3,179,512	\$2,976,200
Percent Change From FY1973	.0%	5.0%	27.3%	35.5%	59.8%	45.9%	64.6%	63.0%	64.8%	65.2%	54.7%
FYE Students	173	236	219	267	306	307	269	235	228	224	191
Percent Change From FY1973	.0%	36.4%	26.6%	54.3%	76.9%	77.5%	55.5%	35.8%	31.8%	29.5%	10.4%
Constant \$ per FYE Student	\$11,122	\$8,563	\$11,184	\$9,764	\$10,047	\$9,144	\$11,776	\$13,344	\$13,905	\$14,194	\$15,582
Percent Change From FY1973	.0%	(23.0%)	.6%	(12.2%)	(9.7%)	(17.8%)	5.9%	20.0%	25.0%	27.6%	40.1%
Dentistry											
Direct Expenditures-Actual	\$2,559,433	\$4,404,603	\$5,634,753	\$6,796,100	\$8,809,500	\$7,350,558	\$8,153,284	\$8,325,400	\$9,397,594	\$9,607,300	\$10,153,100
-Constant	\$7,418,646	\$10,984,047	\$12,356,914	\$12,969,656	\$13,829,670	\$9,853,295	\$9,799,620	\$9,602,537	\$10,418,619	\$10,198,832	\$10,153,100
Percent Change From FY1973	.0%	48.1%	66.6%	74.8%	86.4%	32.8%	32.1%	29.4%	40.4%	37.5%	36.9%
FYE Students	706	824	932	831	814	814	689	628	602	613	595
Percent Change From FY1973	.0%	16.7%	32.0%	17.7%	15.3%	15.3%	(2.4%)	(11.0%)	(14.7%)	(13.2%)	(15.7%)
Constant \$ per FYE Student	\$10,508	\$13,330	\$13,258	\$15,607	\$16,990	\$12,105	\$14,223	\$15,291	\$17,307	\$16,638	\$17,064
Percent Change From FY1973	.0%	26.9%	26.2%	48.5%	61.7%	15.2%	35.4%	45.5%	64.7%	58.3%	62.4%

Direct Instructional (Collegiate) Expenditures
State Instructional Funds
Inflated to Constant Dollars per Higher Education Price Index
FY 1973 Through FY 1989

	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Mortuary Science											
Direct Expenditures-Actual	\$103,373	\$116,277	\$143,031	\$167,400	\$192,800	\$221,523	\$266,195	\$274,839	\$262,964	\$270,600	\$148,400
-Constant	\$299,632	\$289,968	\$313,664	\$319,466	\$302,669	\$296,948	\$319,946	\$317,000	\$291,534	\$287,261	\$148,400
Percent Change From FY1973	.0%	(3.2%)	4.7%	6.6%	1.0%	(.9%)	6.8%	5.8%	(2.7%)	(4.1%)	(50.5%)
FYE Students	56	49	65	51	51	64	72	62	60	40	43
Percent Change From FY1973	.0%	(12.5%)	16.1%	(8.9%)	(8.9%)	14.3%	28.6%	10.7%	7.1%	(28.6%)	(23.2%)
Constant \$ per FYE Student	\$5,351	\$5,918	\$4,826	\$6,264	\$5,935	\$4,640	\$4,444	\$5,113	\$4,859	\$7,182	\$3,451
Percent Change From FY1973	.0%	10.6%	(9.8%)	17.1%	10.9%	(13.3%)	(16.9%)	(4.4%)	(9.2%)	34.2%	(35.5%)
Biological Sciences											
Direct Expenditures-Actual	\$2,153,034	\$2,336,152	\$2,965,865	\$3,200,000	\$3,007,200	\$3,457,522	\$4,189,321	\$4,638,153	\$5,098,804	\$5,705,300	\$6,543,400
-Constant	\$6,240,678	\$5,825,815	\$6,504,090	\$6,106,870	\$4,720,879	\$4,634,748	\$5,035,242	\$5,349,657	\$5,652,776	\$6,056,582	\$6,543,400
Percent Change From FY1973	.0%	(6.6%)	4.2%	(2.1%)	(24.4%)	(25.7%)	(19.3%)	(14.3%)	(9.4%)	(2.9%)	4.9%
FYE Students	1,239	1,463	1,377	1,327	1,206	1,256	1,234	1,196	1,191	1,125	1,095
Percent Change From FY1973	.0%	18.1%	11.1%	7.1%	(2.7%)	1.4%	(.4%)	(3.5%)	(3.9%)	(9.2%)	(11.6%)
Constant \$ per FYE Student	\$5,037	\$3,982	\$4,723	\$4,602	\$3,914	\$3,690	\$4,080	\$4,473	\$4,746	\$5,384	\$5,976
Percent Change From FY1973	.0%	(20.9%)	(6.2%)	(8.6%)	(22.3%)	(26.7%)	(19.0%)	(11.2%)	(5.8%)	6.9%	18.6%
Veterinary Medicine											
Direct Expenditures-Actual	\$2,023,412	\$2,607,097	\$3,438,596	\$3,513,900	\$4,137,700	\$5,374,093	\$7,201,219	\$7,506,681	\$4,977,747	\$4,959,400	\$5,046,500
-Constant	\$5,864,962	\$6,501,489	\$7,540,781	\$6,705,916	\$6,495,604	\$7,203,878	\$8,655,311	\$8,658,225	\$5,518,567	\$5,264,756	\$5,046,500
Percent Change From FY1973	.0%	10.9%	28.6%	14.3%	10.8%	22.8%	47.6%	47.6%	(5.9%)	(10.2%)	(14.0%)
FYE Students	363	442	471	496	467	489	514	547	587	551	528
Percent Change From FY1973	.0%	21.8%	29.8%	36.6%	28.7%	34.7%	41.6%	50.7%	61.7%	51.8%	45.5%
Constant \$ per FYE Student	\$16,157	\$14,709	\$16,010	\$13,520	\$13,909	\$14,732	\$16,839	\$15,829	\$9,401	\$9,555	\$9,558
Percent Change From FY1973	.0%	(9.0%)	(.9%)	(16.3%)	(13.9%)	(8.8%)	4.2%	(2.0%)	(41.8%)	(40.9%)	(40.8%)
Law School											
Direct Expenditures-Actual	\$1,233,419	\$1,366,153	\$1,632,361	\$2,053,200	\$2,564,000	\$2,922,152	\$3,599,541	\$4,148,000	\$4,299,748	\$5,460,900	\$6,306,400
-Constant	\$3,575,128	\$3,406,865	\$3,579,739	\$3,918,321	\$4,025,118	\$3,917,094	\$4,326,371	\$4,784,314	\$4,766,905	\$5,797,134	\$6,306,400
Percent Change From FY1973	.0%	(4.7%)	.1%	9.6%	12.6%	9.6%	21.0%	33.8%	33.3%	62.2%	76.4%
FYE Students	747	698	693	707	718	758	737	733	738	732	724
Percent Change From FY1973	.0%	(6.6%)	(7.2%)	(5.4%)	(3.9%)	1.5%	(1.3%)	(1.9%)	(1.2%)	(2.0%)	(3.1%)
Constant \$ per FYE Student	\$4,786	\$4,881	\$5,166	\$5,542	\$5,606	\$5,168	\$5,870	\$6,527	\$6,459	\$7,920	\$8,710
Percent Change From FY1973	.0%	2.0%	7.9%	15.8%	17.1%	8.0%	22.7%	36.4%	35.0%	65.5%	82.0%
Education											
Direct Expenditures-Actual	\$4,816,319	\$6,134,347	\$7,836,654	\$7,793,900	\$8,469,100	\$10,028,663	\$11,097,871	\$11,877,656	\$12,495,248	\$12,484,000	\$13,318,200
-Constant	\$13,960,345	\$15,297,623	\$17,185,645	\$14,873,855	\$13,295,290	\$13,443,248	\$13,338,787	\$13,699,719	\$13,852,825	\$13,252,654	\$13,318,200
Percent Change From FY1973	.0%	9.6%	23.1%	6.5%	(4.8%)	(3.7%)	(4.5%)	(1.9%)	(.8%)	(5.1%)	(4.6%)
FYE Students	2,634	2,601	2,553	2,347	2,321	2,293	2,508	2,546	2,660	2,711	2,643
Percent Change From FY1973	.0%	(1.3%)	(3.1%)	(10.9%)	(11.9%)	(12.9%)	(4.8%)	(3.3%)	1.0%	2.9%	.3%
Constant \$ per FYE Student	\$5,300	\$5,881	\$6,732	\$6,337	\$5,728	\$5,863	\$5,318	\$5,381	\$5,208	\$4,888	\$5,039
Percent Change From FY1973	.0%	11.0%	27.0%	19.6%	8.1%	10.6%	.3%	1.5%	(1.7%)	(7.8%)	(4.9%)

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	FY1973	FY1975	FY1977	FY1979	FY1981	FY1983	FY1985	FY1986	FY1987	FY1988	FY1989
	2.899	2.494	2.193	1.908	1.570	1.340	1.202	1.153	1.109	1.062	1.000
Management											
Direct Expenditures-Actual	\$1,951,213	\$2,275,263	\$2,860,625	\$3,434,000	\$4,488,500	\$5,557,932	\$9,201,809	\$9,122,955	\$10,544,501	\$11,213,000	\$12,375,300
-Constant	\$5,655,690	\$5,673,973	\$6,273,300	\$6,553,435	\$7,046,311	\$7,450,311	\$11,059,867	\$10,522,439	\$11,690,134	\$11,903,397	\$12,375,300
Percent Change From FY1973	.0%	.3%	10.9%	15.9%	24.6%	31.7%	95.6%	86.1%	106.7%	110.5%	118.8%
FYE Students	1,601	2,065	1,929	2,059	2,350	2,492	2,791	2,920	2,900	2,731	2,283
Percent Change From FY1973	.0%	29.0%	20.5%	28.6%	46.8%	55.7%	74.3%	82.4%	81.1%	70.6%	42.6%
Constant \$ per FYE Student	\$3,533	\$2,748	\$3,252	\$3,183	\$2,998	\$2,990	\$3,963	\$3,604	\$4,031	\$4,359	\$5,421
Percent Change From FY1973	.0%	(22.2%)	(7.9%)	(9.9%)	(15.1%)	(15.4%)	12.2%	2.0%	14.1%	23.4%	53.4%
General College											
Direct Expenditures-Actual	\$1,753,799	\$1,875,154	\$2,511,846	\$2,679,100	\$3,290,000	\$3,575,073	\$4,317,918	\$4,598,612	\$4,593,247	\$4,903,500	\$5,009,800
-Constant	\$5,083,475	\$4,676,195	\$5,508,434	\$5,112,786	\$5,164,835	\$4,792,323	\$5,189,805	\$5,304,051	\$4,593,247	\$5,205,414	\$5,009,800
Percent Change From FY1973	.0%	(8.0%)	8.4%	.6%	1.6%	(5.7%)	2.1%	4.3%	(9.6%)	2.4%	(1.4%)
FYE Students	1,924	2,045	2,159	1,880	2,410	2,324	2,263	2,158	1,828	1,402	1,194
Percent Change From FY1973	.0%	6.3%	12.2%	(2.3%)	25.3%	20.8%	17.6%	12.2%	(5.0%)	(27.1%)	(37.9%)
Constant \$ per FYE Student	\$2,642	\$2,287	\$2,551	\$2,720	\$2,143	\$2,062	\$2,293	\$2,458	\$2,513	\$3,713	\$4,196
Percent Change From FY1973	.0%	(13.5%)	(3.4%)	2.9%	(18.9%)	(22.0%)	(13.2%)	(7.0%)	(4.9%)	40.5%	58.8%
Humphrey Institute											
Direct Expenditures-Actual	-	-	-	-	\$515,800	\$523,793	\$600,370	\$772,189	\$523,204	\$957,800	\$1,431,000
-Constant	-	-	-	-	\$809,733	\$702,135	\$721,599	\$890,645	\$580,049	\$1,016,773	\$1,431,000
Percent Change From FY1981	-	-	-	-	.0%	(13.3%)	(10.9%)	10.0%	(28.4%)	25.6%	76.7%
FYE Students	-	-	-	-	123	87	101	120	145	143	143
Percent Change From FY1981	-	-	-	-	.0%	(29.3%)	(17.9%)	(2.4%)	17.9%	16.3%	16.3%
Constant \$ per FYE Student	-	-	-	-	\$6,583	\$8,071	\$7,145	\$7,422	\$4,000	\$7,110	\$10,007
Percent Change From FY1981	-	-	-	-	.0%	22.6%	8.5%	12.7%	(39.2%)	8.0%	52.0%
Duluth-Medicine											
Direct Expenditures-Actual	-	\$1,102,173	\$1,537,926	\$2,045,900	\$2,184,500	\$2,612,688	\$2,894,201	\$2,946,721	\$2,953,781	\$3,060,000	\$3,471,500
-Constant	-	\$2,748,561	\$3,372,645	\$3,904,389	\$3,429,356	\$3,502,263	\$3,478,607	\$3,398,755	\$3,274,702	\$3,248,408	\$3,471,500
Percent Change From FY1974	-	24.0%	52.2%	76.2%	54.7%	58.0%	57.0%	53.4%	47.8%	46.6%	56.6%
FYE Students	-	120	148	182	224	237	230	221	214	208	196
Percent Change From FY1974	-	25.0%	54.2%	89.6%	133.3%	146.9%	139.6%	130.2%	122.9%	116.7%	104.2%
Constant \$ per FYE Student	-	\$22,905	\$22,788	\$21,453	\$15,310	\$14,777	\$15,124	\$15,379	\$15,302	\$15,617	\$17,712
Percent Change From FY1974	-	(.8%)	(1.3%)	(7.1%)	(33.7%)	(36.0%)	(34.5%)	(33.4%)	(33.7%)	(32.4%)	(23.3%)
Duluth-Supportive Services											
Direct Expenditures-Actual	-	\$75,844	\$128,246	\$152,130	\$194,388	\$244,322	\$276,026	\$294,550	\$268,049	\$434,600	\$529,100
-Constant	-	\$189,137	\$281,241	\$290,324	\$305,162	\$327,509	\$331,762	\$339,735	\$297,172	\$461,359	\$529,100
Percent Change From FY1974	-	31.7%	95.8%	102.1%	112.5%	128.0%	131.0%	136.5%	106.9%	221.2%	268.4%
FYE Students	-	70	116	110	126	82	83	95	90	85	58
Percent Change From FY1974	-	40.0%	132.0%	120.0%	152.0%	64.0%	66.0%	90.0%	80.0%	70.0%	16.0%
Constant \$ per FYE Student	-	\$2,702	\$2,424	\$2,639	\$2,422	\$3,994	\$3,997	\$3,576	\$3,302	\$5,428	\$9,122
Percent Change From FY1974	-	(5.9%)	(15.6%)	(8.1%)	(15.7%)	39.0%	39.2%	24.5%	14.9%	89.0%	217.6%

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	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Duluth-Social Development											
Direct Expenditures-Actual	-	\$380,663	\$389,339	\$434,300	\$488,300	\$498,546	\$348,459	-	-	-	-
-Constant	-	\$949,284	\$853,814	\$828,817	\$766,562	\$668,292	\$418,821	-	-	-	-
Percent Change From FY1974	-	13.4%	2.0% (	1.0%) (	8.4%) (	20.2%) (	50.0%)	-	-	-	-
FYE Students	-	75	99	140	144	86	63	-	-	-	-
Percent Change From FY1974	-	15.4%	52.3%	115.4%	121.5%	32.3% (	3.1%)	-	-	-	-
Constant \$ per FYE Student	-	\$12,657	\$8,624	\$5,920	\$5,323	\$7,771	\$6,648	-	-	-	-
Percent Change From FY1974	-	(1.7%) (	33.0%) (	54.0%) (	58.7%) (	39.7%) (	48.4%)	-	-	-	-
Duluth-Education & Human Services											
Direct Expenditures-Actual	-	\$1,749,549	\$1,840,047	\$2,042,700	\$2,286,900	\$2,770,153	\$2,724,285	\$2,960,600	\$3,648,743	\$4,064,800	\$4,086,800
-Constant	-	\$4,362,965	\$4,035,191	\$3,898,282	\$3,590,110	\$3,713,342	\$3,274,381	\$3,414,764	\$4,045,170	\$4,315,074	\$4,086,800
Percent Change From FY1974	-	.0% (	7.5%) (	10.6%) (	17.7%) (	14.9%) (	24.9%) (	21.7%) (	7.3%) (	1.1%) (	6.3%)
FYE Students	-	1,175	1,239	1,282	1,429	1,194	1,124	1,056	1,183	1,092	1,268
Percent Change From FY1974	-	6.8%	12.6%	16.5%	29.9%	8.5%	2.2% (	4.0%)	7.5% (	.7%)	15.3%
Constant \$ per FYE Student	-	\$3,713	\$3,257	\$3,041	\$2,512	\$3,110	\$2,913	\$3,234	\$3,419	\$3,952	\$3,223
Percent Change From FY1974	-	(6.3%) (	17.9%) (	23.3%) (	36.6%) (	21.6%) (	26.5%) (	18.4%) (	13.8%) (	.3%) (	18.7%)
Duluth-Letters & Sciences											
Direct Expenditures-Actual	-	\$3,362,894	\$3,536,976	\$4,009,900	\$4,835,500	\$6,078,916	\$9,044,403	-	-	-	-
-Constant	-	\$8,386,269	\$7,756,526	\$7,652,481	\$7,591,052	\$8,148,681	\$10,870,677	-	-	-	-
Percent Change From FY1974	-	.1% (	7.4%) (	8.7%) (	9.4%) (	2.8%)	29.7%	-	-	-	-
FYE Students	-	2,711	3,227	2,947	3,140	3,307	3,252	-	-	-	-
Percent Change From FY1974	-	(5.6%)	12.4%	2.6%	9.4%	15.2%	13.3%	-	-	-	-
Constant \$ per FYE Student	-	\$3,093	\$2,404	\$2,597	\$2,418	\$2,464	\$3,343	-	-	-	-
Percent Change From FY1974	-	6.0% (	17.6%) (	11.0%) (	17.2%) (	15.6%)	14.5%	-	-	-	-
Duluth-Liberal Arts											
Direct Expenditures-Actual	-	-	-	-	-	-	-	\$3,752,600	\$4,209,044	\$4,692,800	\$5,055,400
-Constant	-	-	-	-	-	-	-	\$4,328,258	\$4,666,346	\$4,981,741	\$5,055,400
Percent Change From FY1986	-	-	-	-	-	-	-	.0%	7.8%	15.1%	16.8%
FYE Students	-	-	-	-	-	-	-	1,781	1,817	1,857	1,973
Percent Change From FY1986	-	-	-	-	-	-	-	.0%	2.0%	4.3%	10.8%
Constant \$ per FYE Student	-	-	-	-	-	-	-	\$2,430	\$2,568	\$2,683	\$2,562
Percent Change From FY1986	-	-	-	-	-	-	-	.0%	5.7%	10.4%	5.4%
Duluth-Science & Engineering											
Direct Expenditures-Actual	-	-	-	-	-	-	-	\$5,814,200	\$6,766,247	\$6,968,700	\$7,349,100
-Constant	-	-	-	-	-	-	-	\$6,706,113	\$7,501,382	\$7,397,771	\$7,349,100
Percent Change From FY1986	-	-	-	-	-	-	-	.0%	11.9%	10.3%	9.6%
FYE Students	-	-	-	-	-	-	-	1,603	1,504	1,542	1,638
Percent Change From FY1986	-	-	-	-	-	-	-	.0% (	6.2%) (	3.8%)	2.2%
Constant \$ per FYE Student	-	-	-	-	-	-	-	\$4,183	\$4,988	\$4,798	\$4,487
Percent Change From FY1986	-	-	-	-	-	-	-	.0%	19.2%	14.7%	7.2%

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	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Duluth-Fine Arts											
Direct Expenditures-Actual	-	\$747,330	\$785,987	\$932,800	\$1,109,700	\$1,295,705	\$1,503,997	\$1,503,769	\$1,493,202	\$1,593,800	\$1,795,800
-Constant	-	\$1,863,666	\$1,723,656	\$1,780,153	\$1,742,072	\$1,736,870	\$1,807,689	\$1,734,451	\$1,655,435	\$1,691,932	\$1,795,800
Percent Change From FY1974	-	.0%	(7.5%)	(4.4%)	(6.5%)	(6.8%)	(3.0%)	(6.9%)	(11.1%)	(9.2%)	(3.6%)
FYE Students	-	450	486	478	538	514	564	603	641	657	698
Percent Change From FY1974	-	4.2%	12.5%	10.6%	24.5%	19.0%	30.6%	39.6%	48.4%	52.1%	61.6%
Constant \$ per FYE Student	-	\$4,141	\$3,547	\$3,724	\$3,238	\$3,379	\$3,205	\$2,876	\$2,583	\$2,575	\$2,573
Percent Change From FY1974	-	(4.0%)	(17.8%)	(13.6%)	(24.9%)	(21.6%)	(25.7%)	(33.3%)	(40.1%)	(40.3%)	(40.3%)
Duluth-Business & Economics											
Direct Expenditures-Actual	-	\$645,388	\$678,641	\$976,500	\$1,280,100	\$1,540,001	\$1,936,707	\$2,085,689	\$2,233,794	\$2,386,700	\$2,719,600
-Constant	-	\$1,609,446	\$1,488,248	\$1,863,550	\$2,009,576	\$2,064,345	\$2,327,773	\$2,405,639	\$2,476,490	\$2,533,652	\$2,719,600
Percent Change From FY1974	-	.1%	(7.5%)	15.9%	24.9%	28.3%	44.7%	49.6%	54.0%	57.5%	69.1%
FYE Students	-	555	593	750	805	694	667	730	675	661	781
Percent Change From FY1974	-	5.3%	12.5%	42.3%	52.8%	31.7%	26.6%	38.5%	28.1%	25.4%	48.2%
Constant \$ per FYE Student	-	\$2,900	\$2,510	\$2,485	\$2,496	\$2,975	\$3,490	\$3,295	\$3,669	\$3,833	\$3,482
Percent Change From FY1974	-	(5.0%)	(17.8%)	(18.6%)	(18.2%)	(2.5%)	14.3%	8.0%	20.2%	25.6%	14.1%
Duluth-Total											
Direct Expenditures-Actual	\$6,404,091	\$8,063,841	\$8,897,162	\$10,594,230	\$12,379,388	\$15,040,331	\$18,728,078	\$19,358,129	\$21,572,860	\$23,201,400	\$25,007,300
-Constant	\$18,562,583	\$20,109,329	\$19,511,320	\$20,217,996	\$19,433,890	\$20,161,302	\$22,509,709	\$22,327,715	\$23,916,696	\$24,629,936	\$25,007,300
Percent Change From BASE YEAR	.0%	8.3%	5.1%	8.9%	4.7%	8.6%	21.3%	20.3%	28.8%	32.7%	34.7%
FYE Students	5,169	5,156	5,908	5,889	6,406	6,114	5,983	6,089	6,124	6,102	6,612
Percent Change From BASE YEAR	.0%	(.3%)	14.3%	13.9%	23.9%	18.3%	15.7%	17.8%	18.5%	18.0%	27.9%
Constant \$ per FYE Student	\$3,591	\$3,900	\$3,303	\$3,433	\$3,034	\$3,298	\$3,762	\$3,667	\$3,905	\$4,036	\$3,782
Percent Change From BASE YEAR	.0%	8.6%	(8.0%)	(4.4%)	(15.5%)	(8.2%)	4.8%	2.1%	8.8%	12.4%	5.3%
Morris											
Direct Expenditures-Actual	\$1,296,745	\$1,704,078	\$1,995,422	\$2,547,320	\$2,742,860	\$2,906,705	\$3,542,317	\$3,822,700	\$3,990,673	\$4,853,700	\$5,085,500
-Constant	\$3,758,681	\$4,249,571	\$4,375,925	\$4,861,298	\$4,305,903	\$3,896,387	\$4,257,593	\$4,409,112	\$4,424,249	\$5,152,548	\$5,085,500
Percent Change From FY1973	.0%	13.1%	16.4%	29.3%	14.6%	3.7%	13.3%	17.3%	17.7%	37.1%	35.3%
FYE Students	1,844	1,718	1,634	1,426	1,588	1,554	1,644	1,601	1,670	1,878	1,945
Percent Change From FY1973	.0%	(6.8%)	(11.4%)	(22.7%)	(13.9%)	(15.7%)	(10.8%)	(13.2%)	(9.4%)	1.8%	5.5%
Constant \$ per FYE Student	\$2,038	\$2,474	\$2,678	\$3,409	\$2,712	\$2,507	\$2,590	\$2,754	\$2,649	\$2,744	\$2,615
Percent Change From FY1973	.0%	21.4%	31.4%	67.2%	33.0%	23.0%	27.1%	35.1%	30.0%	34.6%	28.3%
Crookston											
Direct Expenditures-Actual	\$762,815	\$977,500	\$1,401,405	\$1,685,640	\$1,884,273	\$2,149,116	\$2,533,462	\$2,679,681	\$2,621,199	\$2,960,300	\$2,807,000
-Constant	\$2,211,058	\$2,437,656	\$3,073,257	\$3,216,870	\$2,958,042	\$2,880,853	\$3,045,026	\$3,090,751	\$2,905,986	\$3,142,569	\$2,807,000
Percent Change From FY1973	.0%	10.2%	39.0%	45.5%	33.8%	30.3%	37.7%	39.8%	31.4%	42.1%	27.0%
FYE Students	660	763	954	966	1,106	982	934	736	779	766	797
Percent Change From FY1973	.0%	15.6%	44.5%	46.4%	67.6%	48.8%	41.5%	11.5%	18.0%	16.1%	20.8%
Constant \$ per FYE Student	\$3,350	\$3,195	\$3,221	\$3,330	\$2,675	\$2,934	\$3,260	\$4,199	\$3,730	\$4,103	\$3,522
Percent Change From FY1973	.0%	(4.6%)	(3.8%)	(.6%)	(20.2%)	(12.4%)	(2.7%)	25.4%	11.4%	22.5%	5.1%

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FY 1973 Through FY 1989

	FY1973 2.899	FY1975 2.494	FY1977 2.193	FY1979 1.908	FY1981 1.570	FY1983 1.340	FY1985 1.202	FY1986 1.153	FY1987 1.109	FY1988 1.062	FY1989 1.000
Waseca											
Direct Expenditures-Actual	\$519,642	\$782,075	\$1,105,574	\$1,485,023	\$1,772,682	\$1,863,594	\$2,126,443	\$2,106,779	\$2,135,346	\$2,216,000	\$2,330,400
-Constant	\$1,506,209	\$1,950,312	\$2,424,504	\$2,834,013	\$2,782,860	\$2,498,115	\$2,555,821	\$2,429,964	\$2,367,346	\$2,352,442	\$2,330,400
Percent Change From FY1973	.0%	29.5%	61.0%	88.2%	84.8%	65.9%	69.7%	61.3%	57.2%	56.2%	54.7%
FYE Students	399	628	912	1,004	1,009	879	813	810	817	798	745
Percent Change From FY1973	.0%	57.4%	128.6%	151.6%	152.9%	120.3%	103.8%	103.0%	104.8%	100.0%	86.7%
Constant \$ per FYE Student	\$3,775	\$3,106	\$2,658	\$2,823	\$2,758	\$2,842	\$3,144	\$3,000	\$2,898	\$2,948	\$3,128
Percent Change From FY1973	.0%	(17.7%)	(29.6%)	(25.2%)	(26.9%)	(24.7%)	(16.7%)	(20.5%)	(23.2%)	(21.9%)	(17.1%)
Twin Cities Campus (Excluding CEE & SS)											
Direct Expenditures-Actual	\$55,637,019	\$65,351,614	\$84,166,595	\$91,410,703	\$106,355,313	\$118,522,741	\$152,498,884	\$159,861,065	\$167,276,191	\$177,516,700	\$188,287,300
-Constant	\$161,266,722	\$162,971,606	\$184,575,866	\$174,447,906	\$166,962,815	\$158,877,669	\$183,291,928	\$184,384,158	\$185,450,323	\$188,446,603	\$188,287,300
Percent Change From BASE YEAR	.0%	1.1%	14.5%	8.2%	3.5%	(1.5%)	13.7%	14.3%	15.0%	16.9%	16.8%
FYE Students	35,752	38,075	39,059	37,567	39,424	39,784	40,065	40,108	40,658	39,469	38,415
Percent Change From BASE YEAR	.0%	6.5%	9.2%	5.1%	10.3%	11.3%	12.1%	13.7%	12.2%	10.4%	7.4%
Constant \$ per FYE Student	\$4,511	\$4,280	\$4,726	\$4,644	\$4,235	\$3,994	\$4,575	\$4,597	\$4,561	\$4,775	\$4,901
Percent Change From BASE YEAR	.0%	(5.1%)	4.8%	2.9%	(6.1%)	(11.5%)	1.4%	1.9%	1.1%	5.8%	8.7%
Health Sciences											
Direct Expenditures-Actual	\$14,026,476	\$19,107,381	\$27,057,316	\$28,602,303	\$34,508,213	\$37,178,097	\$47,542,616	\$48,399,162	\$46,160,409	\$48,836,900	\$51,393,100
-Constant	\$40,656,452	\$47,649,329	\$59,336,219	\$54,584,548	\$54,173,019	\$49,836,591	\$57,142,567	\$55,823,716	\$51,175,620	\$51,843,843	\$51,393,100
Percent Change From BASE YEAR	.0%	17.2%	45.9%	34.3%	33.2%	22.6%	40.5%	37.3%	25.9%	27.5%	26.4%
FYE Students	4,918	6,087	6,974	6,942	6,909	6,883	6,714	6,414	6,265	6,221	6,120
Percent Change From BASE YEAR	.0%	23.8%	41.8%	41.2%	40.5%	40.0%	36.5%	30.4%	27.4%	26.5%	24.4%
Constant \$ per FYE Student	\$8,267	\$7,828	\$8,508	\$7,863	\$7,841	\$7,241	\$8,511	\$8,703	\$8,168	\$8,334	\$8,398
Percent Change From BASE YEAR	.0%	(5.3%)	2.9%	(4.9%)	(5.2%)	(12.4%)	3.0%	5.3%	(1.2%)	.8%	1.6%
T.C. Non Health Sciences (Excluding CEE & SS)											
Direct Expenditures-Actual	\$41,610,543	\$46,244,233	\$57,109,279	\$62,808,400	\$71,847,100	\$81,344,644	\$104,956,268	\$111,461,903	\$121,115,782	\$128,679,800	\$136,894,200
-Constant	\$120,610,270	\$115,322,277	\$125,239,647	\$119,863,359	\$112,789,796	\$109,041,078	\$126,149,361	\$128,560,442	\$134,274,703	\$136,602,760	\$136,894,200
Percent Change From BASE YEAR	.0%	(4.4%)	3.8%	(6.6%)	(6.5%)	(9.6%)	4.6%	6.6%	11.3%	13.3%	13.5%
FYE Students	30,834	31,988	32,085	30,625	32,515	32,901	33,351	33,694	34,393	33,248	32,295
Percent Change From BASE YEAR	.0%	3.7%	4.1%	(.7%)	5.5%	6.7%	8.2%	9.3%	11.5%	7.8%	4.7%
Constant \$ per FYE Student	\$3,912	\$3,605	\$3,903	\$3,914	\$3,469	\$3,314	\$3,782	\$3,816	\$3,904	\$4,109	\$4,239
Percent Change From BASE YEAR	.0%	(7.8%)	(.2%)	.1%	(11.3%)	(15.3%)	(3.3%)	(2.5%)	(.2%)	5.0%	8.4%
System Total (Excluding CEE & SS)											
Direct Expenditures-Actual	\$64,620,312	\$76,879,108	\$97,566,158	\$107,722,916	\$125,134,516	\$140,482,487	\$179,429,184	\$187,828,354	\$197,596,269	\$210,748,100	\$223,517,500
-Constant	\$187,305,252	\$191,718,474	\$213,960,873	\$205,578,084	\$196,443,510	\$188,314,326	\$215,660,077	\$216,641,700	\$219,064,600	\$223,724,098	\$223,517,500
Percent Change From BASE YEAR	.0%	2.4%	14.2%	9.8%	4.9%	.5%	15.1%	15.7%	17.0%	19.4%	19.3%
FYE Students	43,824	46,340	48,467	46,852	49,533	49,313	49,439	49,344	50,048	49,013	48,514
Percent Change From BASE YEAR	.0%	5.7%	10.6%	6.9%	13.0%	12.5%	12.8%	14.2%	11.8%	11.8%	10.7%
Constant \$ per FYE Student	\$4,274	\$4,137	\$4,415	\$4,388	\$3,966	\$3,819	\$4,362	\$4,390	\$4,377	\$4,565	\$4,607
Percent Change From BASE YEAR	.0%	(3.2%)	3.3%	2.7%	(7.2%)	(10.7%)	2.1%	2.7%	2.4%	6.8%	7.8%

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.

MANAGEMENT

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC__LD	3,485	0.0	.000	0	0.1	.000	0	0.1	.000	0
UC__UD	4,522	0.0	.000	0	1.4	.002	8	1.4	.002	8
AG__LD	7,074	0.0	.000	0	0.4	.001	4	0.4	.001	4
AG__UD	12,186	0.0	.000	0	1.7	.002	26	1.7	.002	26
CBS__LD	6,980	0.0	.000	0	3.4	.004	30	3.4	.004	30
CBS__UD	9,289	0.0	.000	0	0.1	.000	1	0.1	.000	1
ED__LD	7,296	0.0	.000	0	2.9	.004	27	2.9	.004	27
ED__UD	7,245	0.0	.000	0	0.5	.001	5	0.5	.001	5
FOR__LD	7,689	0.0	.000	0	0.1	.000	1	0.1	.000	1
GC__LD	4,817	0.0	.000	0	0.2	.000	1	0.2	.000	1
HE__LD	3,645	0.0	.000	0	0.1	.000	0	0.1	.000	0
HE__GR	6,213	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA__LD	3,485	0.0	.000	0	35.8	.045	157	35.8	.045	157
CLA__UD	4,522	0.0	.000	0	167.1	.211	952	167.1	.211	952
MGMT_LD	4,766	0.0	.000	0	21.3	.027	128	21.3	.027	128
MGMT_UD	6,671	0.0	.000	0	547.2	.689	4,599	547.2	.689	4,599
MGMT_GR	7,903	0.0	.000	0	3.6	.005	36	3.6	.005	36
SPH__UD	14,086	0.0	.000	0	0.4	.001	7	0.4	.001	7
IT__LD	5,039	0.0	.000	0	4.9	.006	31	4.9	.006	31
IT__UD	8,168	0.0	.000	0	2.4	.003	25	2.4	.003	25
TOTAL	0	0.0	0.000	0	793.7	1.000	6,039	793.7	1.000	6,039

VETERINARY MEDICINE

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	Cost per FYE Taught	----- ENROLLMENTS -----			-----					
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AG__UD	12,186	0.0	.000	0	1.8	.004	49	1.8	.004	49
CBS__UD	9,289	0.0	.000	0	0.1	.000	2	0.1	.000	2
CLA__UD	4,522	0.0	.000	0	0.1	.000	1	0.1	.000	1
BMD__UD	14,402	0.0	.000	0	0.2	.000	6	0.2	.000	6
VETM_UD	10,600	0.0	.000	0	449.3	.994	10,539	449.3	.994	10,539
VETM_GR	28,979	0.0	.000	0	0.4	.001	26	0.4	.001	26
TOTAL	0	0.0	0.000	0	451.9	1.000	10,623	451.9	1.000	10,623
		=====	=====	=====	=====	=====	=====	=====	=====	=====

DENTAL HYGIENE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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	8,185	0.0	.000	0	19.9	.378	3,097	19.9	.378	3,097
DENT_UD	22,233	0.0	.000	0	26.1	.496	11,032	26.1	.496	11,032
ED_UD	7,245	0.0	.000	0	0.2	.004	28	0.2	.004	28
GC_LD	4,817	0.0	.000	0	0.2	.004	18	0.2	.004	18
CLA_LD	3,485	0.0	.000	0	0.6	.011	40	0.6	.011	40
CLA_UD	4,522	0.0	.000	0	0.7	.013	60	0.7	.013	60
MGMT_LD	4,766	0.0	.000	0	0.1	.002	9	0.1	.002	9
BMD_LD	9,200	0.0	.000	0	4.2	.080	735	4.2	.080	735
SPH_UD	14,086	0.0	.000	0	0.6	.011	161	0.6	.011	161
TOTAL	0	0.0	0.000	0	52.6	1.000	15,178	52.6	1.000	15,179
		=====	=====	=====	=====	=====	=====	=====	=====	=====

EDUCATION

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	4,522	0.0	.000	0	0.1	.000	1	0.2	.000	1
AG__LD	7,074	0.9	.002	16	5.3	.008	59	6.1	.006	41
AG__UD	12,186	3.4	.008	101	9.2	.015	178	12.6	.012	148
CBS__LD	6,980	2.1	.005	36	5.6	.009	62	7.7	.007	52
CBS__UD	9,289	2.5	.006	57	4.1	.007	60	6.5	.006	58
ED__LD	7,296	33.0	.080	586	16.7	.026	193	49.7	.048	348
ED__UD	7,245	318.1	.775	5,613	423.7	.672	4,869	741.9	.713	5,164
ED__GR	6,545	0.0	.000	0	7.2	.011	75	7.2	.007	45
FOR__LD	7,689	0.1	.000	2	0.2	.000	2	0.3	.000	2
FOR__UD	13,214	0.0	.000	0	0.5	.001	10	0.5	.000	6
GC__LD	4,817	0.8	.002	9	3.7	.006	28	4.5	.004	21
GC__UD	14,249	0.0	.000	0	0.9	.001	20	0.9	.001	12
HE__LD	3,645	1.2	.003	11	2.0	.003	12	3.2	.003	11
HE__UD	6,191	3.6	.009	54	3.8	.006	37	7.4	.007	44
HE__GR	6,213	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA__LD	3,485	9.6	.023	81	25.2	.040	139	34.8	.033	117
CLA__UD	4,522	18.1	.044	199	56.1	.089	402	74.2	.071	322
CLA__GR	6,646	0.0	.000	0	1.3	.002	14	1.3	.001	8
MGMT__LD	4,766	0.5	.001	6	1.2	.002	9	1.7	.002	8
MGMT__UD	6,671	1.0	.002	16	8.0	.013	85	9.0	.009	58
MGMT__GR	7,903	0.0	.000	0	0.5	.001	6	0.5	.000	4
BMD__LD	9,200	0.6	.001	13	0.7	.001	10	1.3	.001	11
BMD__UD	14,402	1.3	.003	46	0.8	.001	18	2.1	.002	29
PHM__UD	14,202	0.2	.000	7	0.4	.001	9	0.6	.001	8
HHH__UD	11,797	0.0	.000	0	0.2	.000	4	0.2	.000	2
SPH__UD	14,086	3.4	.008	117	11.4	.018	255	14.8	.014	200
IT__LD	5,039	5.1	.012	63	19.9	.032	159	25.0	.024	121
IT__UD	8,168	4.8	.012	95	20.6	.033	267	25.3	.024	199
IT__GR	6,399	0.0	.000	0	0.1	.000	1	0.1	.000	1
VETM__UD	10,600	0.3	.001	8	0.9	.001	15	1.2	.001	12
TOTAL	0	410.6	1.000	7,135	630.4	1.000	7,003	1,040.9	1.000	7,055
		=====	=====	=====	=====	=====	=====	=====	=====	=====

TECHNOLOGY

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	3,485	8.1	.004	14	0.9	.000	2	9.0	.002	8
UC__UD	4,522	1.7	.001	4	6.9	.003	16	8.6	.002	10
AG__LD	7,074	3.9	.002	14	2.5	.001	9	6.4	.002	11
AG__UD	12,186	0.1	.000	1	3.6	.002	22	3.7	.001	11
CBS__LD	6,980	22.5	.011	78	8.3	.004	29	30.8	.008	53
CBS__UD	9,289	2.4	.001	11	15.2	.008	70	17.6	.004	40
ED__LD	7,296	8.9	.004	32	7.8	.004	28	16.6	.004	30
ED__UD	7,245	2.6	.001	9	1.1	.001	4	3.6	.001	6
FOR__LD	7,689	0.2	.000	1	0.5	.000	2	0.7	.000	1
FOR__UD	13,214	0.0	.000	0	0.8	.000	5	0.8	.000	3
GC__LD	4,817	1.6	.001	4	1.1	.001	3	2.7	.001	3
GC__UD	14,249	0.8	.000	6	0.0	.000	0	0.8	.000	3
HE__LD	3,645	1.1	.001	2	0.9	.000	2	2.0	.000	2
HE__UD	6,191	0.0	.000	0	0.3	.000	1	0.3	.000	0
CLA__LD	3,485	380.1	.188	654	108.1	.054	187	488.2	.121	421
CLA__UD	4,522	91.0	.045	203	201.3	.100	452	292.4	.072	328
CLA__GR	6,646	0.0	.000	0	0.2	.000	1	0.2	.000	0
MGMT__LD	4,766	13.7	.007	32	8.0	.004	19	21.7	.005	26
MGMT__UD	6,671	0.3	.000	1	5.7	.003	19	6.0	.001	10
MGMT__GR	7,903	0.0	.000	0	0.3	.000	1	0.3	.000	1
BMD__LD	9,200	0.2	.000	1	0.1	.000	0	0.3	.000	1
BMD__UD	14,402	0.4	.000	3	5.4	.003	39	5.8	.001	21
PHM__UD	14,202	0.2	.000	1	0.0	.000	0	0.2	.000	1
HHH__UD	11,797	0.0	.000	0	0.4	.000	2	0.4	.000	1
SPH__UD	14,086	1.0	.000	7	0.7	.000	5	1.7	.000	6
IT__LD	5,039	873.9	.432	2,175	67.2	.033	168	941.1	.233	1,175
IT__UD	8,168	609.6	.301	2,460	1,557.3	.774	6,320	2,166.9	.537	4,384
IT__GR	6,399	0.0	.000	0	7.6	.004	24	7.6	.002	12
VETM__UD	10,600	0.0	.000	0	0.5	.000	3	0.5	.000	1
TOTAL	0	2,024.3	1.000	5,712	2,012.7	1.000	7,432	4,036.9	1.000	6,569

LAW
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
ED__UD	7,245	0.0	.000	0	1.2	.002	12	1.2	.002	12
LAW__UD	10,305	0.0	.000	0	722.6	.990	10,203	722.6	.990	10,203
CLA__LD	3,485	0.0	.000	0	1.1	.002	5	1.1	.002	5
CLA__UD	4,522	0.0	.000	0	3.5	.005	22	3.5	.005	22
CLA__GR	6,646	0.0	.000	0	0.4	.001	4	0.4	.001	4
MGMT__GR	7,903	0.0	.000	0	0.5	.001	5	0.5	.001	5
HHH__UD	11,797	0.0	.000	0	0.5	.001	8	0.5	.001	8
TOTAL	0	0.0	0.000	0	729.8	1.000	10,259	729.8	1.000	10,259

BIOLOGICAL SCIENCES

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	4,522	0.0	.000	0	0.9	.003	16	0.9	.003	16
AG__LD	7,074	0.0	.000	0	0.4	.002	11	0.4	.002	11
AG__UD	12,186	0.0	.000	0	4.0	.015	186	4.0	.015	186
CBS__LD	6,980	0.0	.000	0	2.5	.010	67	2.5	.010	67
CBS__UD	9,289	0.0	.000	0	131.9	.504	4,678	131.9	.504	4,678
CBS__GR	8,830	0.0	.000	0	0.4	.002	13	0.4	.002	13
ED__LD	7,296	0.0	.000	0	1.8	.007	50	1.8	.007	50
ED__UD	7,245	0.0	.000	0	1.4	.005	39	1.4	.005	39
FOR__LD	7,689	0.0	.000	0	0.8	.003	23	0.8	.003	23
FOR__UD	13,214	0.0	.000	0	0.5	.002	25	0.5	.002	25
GC__LD	4,817	0.0	.000	0	0.8	.003	15	0.8	.003	15
CLA__LD	3,485	0.0	.000	0	25.1	.096	334	25.1	.096	334
CLA__UD	4,522	0.0	.000	0	26.2	.100	452	26.2	.100	452
MGMT__LD	4,766	0.0	.000	0	0.2	.001	4	0.2	.001	4
MGMT__UD	6,671	0.0	.000	0	0.1	.000	3	0.1	.000	3
BMD__UD	14,402	0.0	.000	0	20.9	.080	1,149	20.9	.080	1,149
BMD__GR	21,045	0.0	.000	0	0.2	.001	16	0.2	.001	16
PHM__UD	14,202	0.0	.000	0	0.2	.001	11	0.2	.001	11
PHM__GR	20,618	0.0	.000	0	0.1	.000	8	0.1	.000	8
HHH__UD	11,797	0.0	.000	0	0.1	.000	5	0.1	.000	5
SPH__UD	14,086	0.0	.000	0	1.2	.005	65	1.2	.005	65
IT__LD	5,039	0.0	.000	0	20.2	.077	389	20.2	.077	389
IT__UD	8,168	0.0	.000	0	21.3	.081	664	21.3	.081	664
VETM__UD	10,600	0.0	.000	0	0.6	.002	24	0.6	.002	24
VETM__GR	28,979	0.0	.000	0	0.1	.000	11	0.1	.000	11
TOTAL	0	0.0	0.000	0	261.9	1.000	8,257	261.9	1.000	8,257

.MEDICINE

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	9,289	0.0	.000	0	0.2	.000	1	0.2	.000	1
DENT_UD	22,233	0.0	.000	0	0.3	.000	5	0.3	.000	5
ED_UD	7,245	0.0	.000	0	0.2	.000	1	0.2	.000	1
ED_GR	6,545	0.0	.000	0	0.2	.000	1	0.2	.000	1
CLA_LD	3,485	0.0	.000	0	0.2	.000	1	0.2	.000	1
CLA_UD	4,522	0.0	.000	0	0.1	.000	0	0.1	.000	0
CLA_GR	6,646	0.0	.000	0	0.3	.000	2	0.3	.000	2
BMD_UD	14,402	0.0	.000	0	617.3	.489	7,044	617.3	.489	7,044
CMD_UD	14,335	0.0	.000	0	643.1	.510	7,304	643.1	.510	7,304
SPH_UD	14,086	0.0	.000	0	0.2	.000	2	0.2	.000	2
SPH_GR	7,335	0.0	.000	0	0.1	.000	1	0.1	.000	1
TOTAL	0	0.0	0.000	0	1,262.2	1.000	14,362	1,262.2	1.000	14,362

MEDICAL TECHNOLOGY
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----					
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
AG__LD	7,074	0.0	.000	0	0.2	.005	35	0.2	.005	35
CBS__LD	6,980	0.0	.000	0	0.2	.005	34	0.2	.005	34
CBS__UD	9,289	0.0	.000	0	1.2	.029	273	1.2	.029	273
ED__LD	7,296	0.0	.000	0	0.2	.005	36	0.2	.005	36
CLA__LD	3,485	0.0	.000	0	2.3	.056	196	2.3	.056	196
CLA__UD	4,522	0.0	.000	0	0.7	.017	77	0.7	.017	77
AH__UD	13,503	0.0	.000	0	35.4	.866	11,687	35.4	.866	11,687
IT__LD	5,039	0.0	.000	0	0.1	.002	12	0.1	.002	12
IT__UD	8,168	0.0	.000	0	0.6	.015	120	0.6	.015	120
TOTAL	0	0.0	0.000	0	40.9	1.000	12,469	40.9	1.000	12,470

NURSING

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	4,522	0.0	.000	0	0.2	.001	6	0.2	.001	6
AG__LD	7,074	0.0	.000	0	0.1	.001	5	0.1	.001	5
AG__UD	12,186	0.0	.000	0	5.6	.040	487	5.6	.040	487
CBS__LD	6,980	0.0	.000	0	0.1	.001	5	0.1	.001	5
ED__LD	7,296	0.0	.000	0	0.2	.001	10	0.2	.001	10
ED__UD	7,245	0.0	.000	0	1.1	.008	57	1.1	.008	57
HE__UD	6,191	0.0	.000	0	0.1	.001	4	0.1	.001	4
CLA__LD	3,485	0.0	.000	0	0.9	.006	22	0.9	.006	22
CLA__UD	4,522	0.0	.000	0	5.7	.041	184	5.7	.041	184
MGMT_LD	4,766	0.0	.000	0	0.1	.001	3	0.1	.001	3
BMD__LD	9,200	0.0	.000	0	5.3	.038	348	5.3	.038	348
BMD__UD	14,402	0.0	.000	0	11.8	.084	1,212	11.8	.084	1,212
NURS_UD	19,983	0.0	.000	0	107.6	.767	15,336	107.6	.767	15,336
NURS_GR	22,189	0.0	.000	0	0.5	.004	79	0.5	.004	79
SPH__UD	14,086	0.0	.000	0	0.2	.001	20	0.2	.001	20
IT__LD	5,039	0.0	.000	0	0.4	.003	14	0.4	.003	14
IT__UD	8,168	0.0	.000	0	0.3	.002	17	0.3	.002	17
TOTAL	0	0.0	0.000	0	140.2	1.000	17,812	140.2	1.000	17,812

PHARMACY

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	6,980	0.0	.000	0	0.2	.001	4	0.2	.001	4
CBS__UD	9,289	0.0	.000	0	0.6	.002	17	0.6	.002	17
ED__LD	7,296	0.0	.000	0	0.2	.001	4	0.2	.001	4
ED__UD	7,245	0.0	.000	0	1.6	.005	36	1.6	.005	36
GC__LD	4,817	0.0	.000	0	0.1	.000	1	0.1	.000	1
CLA__LD	3,485	0.0	.000	0	2.0	.006	21	2.0	.006	21
CLA__UD	4,522	0.0	.000	0	0.6	.002	8	0.6	.002	8
MGMT_UD	6,671	0.0	.000	0	0.2	.001	4	0.2	.001	4
BMD__UD	14,402	0.0	.000	0	42.9	.131	1,893	42.9	.131	1,893
NURS_UD	19,983	0.0	.000	0	0.1	.000	6	0.1	.000	6
PHM__LD	0	0.0	.000	0	0.5	.002	0	0.5	.002	0
PHM__UD	14,202	0.0	.000	0	269.4	.825	11,722	269.4	.825	11,722
SPH__UD	14,086	0.0	.000	0	1.8	.006	78	1.8	.006	78
IT__UD	8,168	0.0	.000	0	0.2	.001	5	0.2	.001	5
VETM_UD	10,600	0.0	.000	0	5.9	.018	192	5.9	.018	192
VETM_GR	28,979	0.0	.000	0	0.1	.000	9	0.1	.000	9
TOTAL	0	0.0	0.000	0	326.4	1.000	14,001	326.4	1.000	14,001

LIBERAL ARTS

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC__LD	3,485	10.6	.001	5	1.0	.000	1	11.5	.001	3
UC__UD	4,522	2.2	.000	1	2.7	.001	3	5.0	.000	2
AG__LD	7,074	23.9	.003	22	13.2	.003	20	37.1	.003	21
AG__UD	12,186	3.9	.001	6	12.0	.003	31	15.9	.001	16
CBS__LD	6,980	315.7	.042	291	48.7	.010	72	364.4	.030	207
CBS__UD	9,289	45.2	.006	55	80.2	.017	158	125.4	.010	95
DENT__GR	19,047	0.0	.000	0	0.1	.000	0	0.1	.000	0
ED__LD	7,296	128.5	.017	124	42.6	.009	66	171.0	.014	102
ED__UD	7,245	102.1	.013	98	151.5	.032	233	253.6	.021	150
ED__GR	6,545	0.0	.000	0	0.6	.000	1	0.6	.000	0
FOR__LD	7,689	2.6	.000	3	2.5	.001	4	5.1	.000	3
FOR__UD	13,214	1.2	.000	2	2.4	.001	7	3.6	.000	4
GC__LD	4,817	42.1	.006	27	10.0	.002	10	52.2	.004	20
GC__UD	14,249	2.3	.000	4	3.8	.001	12	6.1	.000	7
HE__LD	3,645	25.5	.003	12	8.5	.002	7	34.0	.003	10
HE__UD	6,191	9.3	.001	8	21.9	.005	29	31.2	.003	16
CLA__LD	3,485	3,698.0	.488	1,700	736.5	.157	546	4,434.5	.361	1,258
CLA__UD	4,522	1,470.6	.194	877	2,963.4	.630	2,849	4,434.0	.361	1,632
CLA__GR	6,646	0.0	.000	0	8.3	.002	12	8.3	.001	4
MGMT__LD	4,766	135.7	.018	85	34.8	.007	35	170.5	.014	66
MGMT__UD	6,671	3.6	.000	3	16.4	.003	23	20.1	.002	11
MGMT__GR	7,903	0.0	.000	0	1.1	.000	2	1.1	.000	1
MORT__UD	5,729	0.0	.000	0	0.1	.000	0	0.2	.000	0
BMD__LD	9,200	15.2	.002	18	3.8	.001	7	19.0	.002	14
BMD__UD	14,402	46.2	.006	88	49.0	.010	150	95.2	.008	112
BMD__GR	21,045	0.0	.000	0	0.1	.000	0	0.1	.000	0
NURS__LD	0	0.0	.000	0	0.8	.000	0	0.8	.000	0
NURS__GR	22,189	0.0	.000	0	0.2	.000	1	0.2	.000	0
PHM__LD	0	0.0	.000	0	0.4	.000	0	0.4	.000	0
PHM__UD	14,202	5.4	.001	10	1.3	.000	4	6.7	.001	8
HHH__UD	11,797	5.9	.001	9	5.6	.001	14	11.4	.001	11
SPH__LD	0	0.0	.000	0	9.1	.002	0	9.1	.001	0
SPH__UD	14,086	22.0	.003	41	13.7	.003	41	35.6	.003	41
SPH__GR	7,335	0.0	.000	0	0.1	.000	0	0.1	.000	0
IT__LD	5,039	1,264.2	.167	840	212.1	.045	227	1,476.3	.120	606
IT__UD	8,168	193.6	.026	209	242.3	.052	421	435.9	.035	290
IT__GR	6,399	0.0	.000	0	1.0	.000	1	1.0	.000	1
VETM__LD	9,308	0.2	.000	0	0.1	.000	0	0.3	.000	0
VETM__UD	10,600	4.4	.001	6	1.1	.000	2	5.5	.000	5
TOTAL	0	7,580.1	1.000	4,546	4,703.0	1.000	4,991	12,283.1	1.000	4,716
		=====	=====	=====	=====	=====	=====	=====	=====	=====

UNIVERSITY COLLEGE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

Exhibit V

	Cost per FYE Taught	----- ENROLLMENTS -----			-----			-----		
		Lower Division			Upper Division			Total		
		FYE	Ratio	Cost	FYE	Ratio	Cost	FYE	Ratio	Cost
UC__UD	4,522	0.1	.007	32	0.3	.003	16	0.4	.004	18
AG__LD	7,074	0.0	.000	0	0.7	.008	57	0.7	.007	49
AG__UD	12,186	0.3	.021	261	4.7	.054	658	5.0	.049	603
CBS__LD	6,980	0.3	.021	150	1.1	.013	88	1.4	.014	97
CBS__UD	9,289	0.4	.029	265	2.4	.028	256	2.8	.028	257
ED__LD	7,296	0.0	.000	0	0.4	.005	34	0.4	.004	29
ED__UD	7,245	1.8	.129	931	6.6	.076	550	8.4	.083	602
FOR__LD	7,689	0.0	.000	0	0.1	.001	9	0.1	.001	8
FOR__UD	13,214	0.0	.000	0	0.4	.005	61	0.4	.004	52
GC__LD	4,817	0.9	.064	310	4.4	.051	244	5.3	.052	253
GC__UD	14,249	0.3	.021	305	6.5	.075	1,065	6.8	.067	958
HE__LD	3,645	0.0	.000	0	0.1	.001	4	0.1	.001	4
HE__UD	6,191	1.0	.071	442	6.5	.075	463	7.5	.074	459
CLA__LD	3,485	1.2	.086	299	5.0	.057	200	6.2	.061	214
CLA__UD	4,522	7.1	.507	2,293	35.9	.413	1,866	43.0	.425	1,923
CLA__GR	6,646	0.0	.000	0	0.3	.003	23	0.3	.003	20
MGMT__LD	4,766	0.0	.000	0	0.2	.002	11	0.2	.002	9
MGMT__UD	6,671	0.0	.000	0	3.9	.045	299	3.9	.039	257
BMD__UD	14,402	0.1	.007	103	1.0	.011	166	1.1	.011	157
PHM__UD	14,202	0.0	.000	0	0.1	.001	16	0.1	.001	14
HHH__UD	11,797	0.0	.000	0	0.8	.009	108	0.8	.008	93
SPH__UD	14,086	0.2	.014	201	1.9	.022	308	2.1	.021	293
IT__LD	5,039	0.2	.014	72	2.3	.026	133	2.5	.025	125
IT__UD	8,168	0.1	.007	58	1.4	.016	131	1.6	.016	129
TOTAL	0	14.0	1.000	5,723	87.0	1.000	6,765	101.1	1.000	6,622

GENERAL COLLEGE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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	3,485	1.3	.001	3	0.1	.001	2	1.4	.001	3
UC__UD	4,522	1.0	.001	3	0.4	.002	11	1.3	.001	4
AG__LD	7,074	6.4	.005	33	0.0	.000	0	6.4	.004	30
AG__UD	12,186	0.7	.001	6	0.0	.000	0	0.7	.000	6
CBS__LD	6,980	25.3	.019	129	3.0	.018	127	28.3	.019	129
CBS__UD	9,289	0.3	.000	2	0.3	.002	17	0.6	.000	4
DENT__UD	22,233	0.0	.000	0	0.1	.001	13	0.1	.000	1
ED__LD	7,296	11.1	.008	59	2.4	.015	106	13.5	.009	64
ED__UD	7,245	3.9	.003	21	2.8	.017	123	6.8	.004	32
FOR__LD	7,689	0.9	.001	5	0.0	.000	0	0.9	.001	5
FOR__UD	13,214	0.0	.000	0	0.1	.001	8	0.1	.000	1
GC__LD	4,817	893.3	.655	3,155	49.4	.300	1,445	942.7	.617	2,970
GC__UD	14,249	17.4	.013	182	35.6	.216	3,080	53.0	.035	494
GC__GR	0	0.0	.000	0	1.0	.006	0	1.0	.001	0
HE__LD	3,645	8.9	.007	24	0.8	.005	18	9.6	.006	23
HE__UD	6,191	1.2	.001	5	0.9	.005	34	2.1	.001	9
CLA__LD	3,485	234.8	.172	600	30.4	.185	643	265.3	.174	605
CLA__UD	4,522	30.6	.022	101	26.9	.163	739	57.5	.038	170
MGMT__LD	4,766	7.2	.005	25	1.3	.008	38	8.5	.006	27
MORT__UD	5,729	0.2	.000	1	0.0	.000	0	0.2	.000	1
BMD__LD	9,200	1.0	.001	7	0.1	.001	6	1.0	.001	6
BMD__UD	14,402	1.6	.001	17	0.6	.004	52	2.2	.001	21
PHM__UD	14,202	0.2	.000	2	0.0	.000	0	0.3	.000	3
SPH__UD	14,086	1.2	.001	12	0.6	.004	51	1.8	.001	17
IT__LD	5,039	110.7	.081	409	7.4	.045	226	118.1	.077	389
IT__UD	8,168	4.8	.004	29	0.4	.002	20	5.2	.003	28
VETM__UD	10,600	0.0	.000	0	0.1	.001	6	0.1	.000	1
TOTAL	0	1,364.0	1.000	4,832	164.7	1.000	6,766	1,528.7	1.000	5,041

PUBLIC HEALTH
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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	4,522	0.0	.000	0	0.1	.001	2	0.1	.001	2
AG__UD	12,186	0.0	.000	0	0.5	.003	33	0.5	.003	33
CBS__LD	6,980	0.0	.000	0	0.2	.001	8	0.2	.001	8
CBS__UD	9,289	0.0	.000	0	0.7	.004	35	0.7	.004	35
DENT__GR	19,047	0.0	.000	0	0.8	.004	83	0.8	.004	83
ED__UD	7,245	0.0	.000	0	1.2	.007	47	1.2	.007	47
ED__GR	6,545	0.0	.000	0	0.4	.002	14	0.4	.002	14
HE__GR	6,213	0.0	.000	0	0.7	.004	24	0.7	.004	24
LAW__UD	10,305	0.0	.000	0	0.1	.001	6	0.1	.001	6
CLA__LD	3,485	0.0	.000	0	0.6	.003	11	0.6	.003	11
CLA__UD	4,522	0.0	.000	0	0.9	.005	22	0.9	.005	22
CLA__GR	6,646	0.0	.000	0	1.4	.008	51	1.4	.008	51
MGMT__LD	4,766	0.0	.000	0	0.1	.001	3	0.1	.001	3
MGMT__GR	7,903	0.0	.000	0	5.5	.030	236	5.5	.030	236
BMD__LD	9,200	0.0	.000	0	0.1	.001	5	0.1	.001	5
BMD__UD	14,402	0.0	.000	0	2.7	.015	211	2.7	.015	211
BMD__GR	21,045	0.0	.000	0	0.7	.004	80	0.7	.004	80
NURS__UD	19,983	0.0	.000	0	0.1	.001	11	0.1	.001	11
PHM__UD	14,202	0.0	.000	0	0.5	.003	39	0.5	.003	39
HHH__UD	11,797	0.0	.000	0	0.7	.004	45	0.7	.004	45
SPH__UD	9,236	0.0	.000	0	159.1	.864	7,982	159.1	.864	7,982
SPH__GR	9,236	0.0	.000	0	4.9	.027	246	4.9	.027	246
IT__LD	5,039	0.0	.000	0	0.5	.003	14	0.5	.003	14
IT__UD	8,168	0.0	.000	0	0.6	.003	27	0.6	.003	27
VETM__UD	10,600	0.0	.000	0	0.1	.001	6	0.1	.001	6
VETM__GR	28,979	0.0	.000	0	0.9	.005	142	0.9	.005	142
TOTAL	0	0.0	0.000	0	184.1	1.000	9,380	184.1	1.000	9,380

OCCUPATIONAL THERAPY
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
ED__LD	7,296	0.0	.000	0	0.2	.003	20	0.2	.003	20
GC__LD	4,817	0.0	.000	0	0.1	.001	7	0.1	.001	7
HE__LD	3,645	0.0	.000	0	0.1	.001	5	0.1	.001	5
CLA__LD	3,485	0.0	.000	0	0.1	.001	5	0.1	.001	5
CLA__UD	4,522	0.0	.000	0	0.1	.001	6	0.1	.001	6
AH__UD	13,503	0.0	.000	0	71.5	.992	13,390	71.5	.992	13,391
TOTAL	0	0.0	0.000	0	72.1	1.000	13,434	72.1	1.000	13,434

MORTUARY SCIENCE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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	6,980	0.0	.000	0	0.1	.002	11	0.1	.002	11
CBS__UD	9,289	0.0	.000	0	0.1	.002	15	0.1	.002	15
ED__LD	7,296	0.0	.000	0	0.2	.003	24	0.2	.003	24
ED__UD	7,245	0.0	.000	0	0.6	.010	71	0.6	.010	71
GC__LD	4,817	0.0	.000	0	3.1	.050	243	3.1	.050	243
GC__UD	14,249	0.0	.000	0	0.9	.015	209	0.9	.015	209
HE__LD	3,645	0.0	.000	0	0.1	.002	6	0.1	.002	6
HE__UD	6,191	0.0	.000	0	0.2	.003	20	0.2	.003	20
CLA__LD	3,485	0.0	.000	0	1.2	.020	68	1.2	.020	68
CLA__UD	4,522	0.0	.000	0	3.9	.064	287	3.9	.064	287
MORT__UD	5,729	0.0	.000	0	43.0	.700	4,012	43.0	.700	4,012
BMD__LD	9,200	0.0	.000	0	1.0	.016	150	1.0	.016	150
BMD__UD	14,402	0.0	.000	0	6.1	.099	1,431	6.1	.099	1,431
SPH__UD	14,086	0.0	.000	0	0.5	.008	115	0.5	.008	115
IT__LD	5,039	0.0	.000	0	0.4	.007	33	0.4	.007	33
TOTAL	0	0.0	0.000	0	61.4	1.000	6,695	61.4	1.000	6,695

AGRICULTURE

Exhibit V

Abbreviated Student Demand, Induced Courseload
and Cost Matrices
FY 1989

	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	3,485	0.6	.003	9	0.0	.000	0	0.6	.001	4
UC__UD	4,522	0.4	.002	8	0.3	.001	4	0.7	.001	6
AG__LD	7,074	66.3	.298	2,107	61.2	.178	1,256	127.5	.225	1,590
AG__UD	12,186	27.5	.124	1,505	132.1	.383	4,671	159.7	.282	3,432
AG__GR	7,295	0.0	.000	0	0.5	.001	11	0.5	.001	6
CBS__LD	6,980	19.5	.088	611	15.6	.045	316	35.1	.062	432
CBS__UD	9,289	4.8	.022	200	11.1	.032	299	15.9	.028	260
ED__LD	7,296	2.3	.010	75	3.2	.009	68	5.5	.010	71
ED__UD	7,245	2.4	.011	78	1.8	.005	38	4.3	.008	55
FOR__LD	7,689	0.3	.001	10	0.6	.002	13	0.9	.002	12
FOR__UD	13,214	0.3	.001	18	0.7	.002	27	1.0	.002	23
GC__LD	4,817	0.9	.004	19	1.0	.003	14	1.9	.003	16
GC__UD	14,249	0.0	.000	0	0.3	.001	12	0.3	.001	8
HE__LD	3,645	0.6	.003	10	0.2	.001	2	0.8	.001	5
HE__UD	6,191	0.0	.000	0	0.4	.001	7	0.4	.001	4
CLA__LD	3,485	27.4	.123	429	23.1	.067	234	50.5	.089	310
CLA__UD	4,522	8.2	.037	167	13.1	.038	172	21.2	.037	169
MGMT__LD	4,766	2.5	.011	54	3.3	.010	46	5.7	.010	48
MGMT__UD	6,671	0.2	.001	6	6.2	.018	120	6.4	.011	75
BMD__LD	9,200	0.0	.000	0	0.1	.000	3	0.1	.000	2
BMD__UD	14,402	0.5	.002	32	1.9	.006	79	2.4	.004	61
PHM__UD	14,202	0.0	.000	0	0.1	.000	4	0.1	.000	3
SPH__UD	14,086	0.6	.003	38	1.1	.003	45	1.7	.003	42
IT__LD	5,039	45.5	.204	1,030	34.6	.100	506	80.1	.141	712
IT__UD	8,168	10.4	.047	382	29.6	.086	702	39.9	.070	575
VETM__LD	9,308	0.1	.000	4	0.0	.000	0	0.1	.000	2
VETM__UD	10,600	1.3	.006	62	2.5	.007	77	3.8	.007	71
TOTAL	0	222.6	1.000	6,856	344.6	1.000	8,726	567.1	1.000	7,994

NATURAL RESOURCES
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
AG__LD	7,074	18.6	.191	1,354	7.3	.055	389	25.8	.112	794
AG__UD	12,186	2.2	.023	276	12.1	.091	1,110	14.3	.062	758
CBS__LD	6,980	14.8	.152	1,063	2.8	.021	147	17.6	.077	534
CBS__UD	9,289	1.9	.020	182	11.3	.085	790	13.2	.057	533
ED__LD	7,296	0.7	.007	53	0.7	.005	38	1.4	.006	44
ED__UD	7,245	0.0	.000	0	1.5	.011	82	1.5	.007	47
FOR__LD	7,689	7.9	.081	625	9.0	.068	521	16.9	.073	565
FOR__UD	13,214	6.1	.063	829	48.9	.368	4,866	55.0	.239	3,160
FOR__GR	11,389	0.0	.000	0	0.1	.001	9	0.1	.000	5
GC__LD	4,817	0.7	.007	35	0.6	.005	22	1.3	.006	27
GC__UD	14,249	0.0	.000	0	0.6	.005	64	0.6	.003	37
HE__LD	3,645	0.1	.001	4	0.0	.000	0	0.1	.000	2
HE__UD	6,191	0.0	.000	0	0.2	.002	9	0.2	.001	5
CLA__LD	3,485	6.5	.067	233	7.1	.053	186	13.6	.059	206
CLA__UD	4,522	2.9	.030	135	7.4	.056	252	10.3	.045	203
MGMT__LD	4,766	0.3	.003	15	0.4	.003	14	0.7	.003	15
MGMT__UD	6,671	0.2	.002	14	1.6	.012	80	1.8	.008	52
BMD__UD	14,402	0.0	.000	0	0.1	.001	11	0.1	.000	6
HHH__UD	11,797	0.0	.000	0	0.1	.001	9	0.1	.000	5
SPH__UD	14,086	0.1	.001	14	0.2	.002	21	0.4	.002	24
IT__LD	5,039	31.6	.325	1,638	10.0	.075	379	41.5	.180	909
IT__UD	8,168	1.5	.015	126	9.7	.073	597	11.2	.049	398
VETH__LD	9,308	1.1	.011	105	1.1	.008	77	2.3	.010	93
TOTAL	0	97.2	1.000	6,699	132.8	1.000	9,675	230.0	1.000	8,422

HOME ECONOMICS
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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	3,485	0.0	.000	0	0.1	.000	1	0.1	.000	0
UC__UD	4,522	0.2	.001	3	0.0	.000	0	0.2	.000	1
AG__LD	7,074	55.8	.166	1,175	27.9	.052	369	83.7	.096	681
AG__UD	12,186	10.5	.031	381	58.6	.110	1,336	69.0	.079	967
AG__GR	7,295	0.0	.000	0	0.3	.001	4	0.3	.000	3
CBS__LD	6,980	5.0	.015	104	1.3	.002	17	6.4	.007	51
CBS__UD	9,289	1.0	.003	28	3.5	.007	61	4.4	.005	47
ED__LD	7,296	4.2	.013	91	3.3	.006	45	7.5	.009	63
ED__UD	7,245	5.0	.015	108	12.2	.023	165	17.2	.020	143
ED__GR	6,545	0.0	.000	0	0.1	.000	1	0.1	.000	1
FOR__UD	13,214	0.2	.001	8	1.2	.002	30	1.3	.001	20
GC__LD	4,817	16.1	.048	231	10.4	.019	94	26.4	.030	146
GC__UD	14,249	0.5	.001	21	1.0	.002	27	1.5	.002	25
HE__LD	3,645	64.4	.192	699	45.4	.085	310	109.8	.126	460
HE__UD	6,191	45.3	.135	835	252.7	.473	2,928	298.0	.343	2,121
HE__GR	6,213	0.0	.000	0	0.7	.001	8	0.7	.001	5
CLA__LD	3,485	66.7	.199	692	32.9	.062	215	99.6	.115	399
CLA__UD	4,522	17.6	.052	237	41.9	.078	355	59.5	.068	309
MGMT__LD	4,766	4.0	.012	57	2.3	.004	21	6.2	.007	34
MGMT__UD	6,671	0.5	.001	10	6.6	.012	82	7.1	.008	54
BMD__LD	9,200	0.3	.001	8	1.0	.002	17	1.3	.001	14
BMD__UD	14,402	2.1	.006	90	2.3	.004	62	4.4	.005	73
PHM__UD	14,202	0.0	.000	0	0.1	.000	3	0.1	.000	2
HHH__UD	11,797	0.0	.000	0	0.3	.001	7	0.3	.000	4
SPH__UD	14,086	0.6	.002	25	0.9	.002	24	1.5	.002	24
IT__LD	5,039	32.4	.096	486	20.4	.038	192	52.8	.061	306
IT__UD	8,168	3.5	.010	85	5.2	.010	79	8.6	.010	81
VETM__UD	10,600	0.0	.000	0	1.8	.003	36	1.8	.002	22
TOTAL	0	335.9	1.000	5,373	534.4	1.000	6,487	869.8	1.000	6,055

TC GRADUATE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
AG__LD	7,074	0.0	.000	0	1.5	.000	1	1.5	.000	1
AG__UD	12,186	0.0	.000	0	1.6	.000	2	1.6	.000	2
AG__GR	7,295	0.0	.000	0	305.7	.039	284	305.7	.039	284
CBS__LD	6,980	0.0	.000	0	0.2	.000	0	0.2	.000	0
CBS__UD	9,289	0.0	.000	0	0.2	.000	0	0.2	.000	0
CBS__GR	8,830	0.0	.000	0	179.7	.023	202	179.7	.023	202
DENT__GR	19,047	0.0	.000	0	80.7	.010	196	80.7	.010	196
ED__LD	7,296	0.0	.000	0	4.3	.001	4	4.3	.001	4
ED__UD	7,245	0.0	.000	0	2.7	.000	2	2.7	.000	2
ED__GR	6,545	0.0	.000	0	1,145.8	.146	955	1,145.8	.146	955
FOR__LD	7,689	0.0	.000	0	0.1	.000	0	0.1	.000	0
FOR__UD	13,214	0.0	.000	0	0.4	.000	1	0.4	.000	1
FOR__GR	11,389	0.0	.000	0	46.1	.006	67	46.1	.006	67
GC__LD	4,817	0.0	.000	0	0.1	.000	0	0.1	.000	0
HE__LD	3,645	0.0	.000	0	0.5	.000	0	0.5	.000	0
HE__UD	6,191	0.0	.000	0	0.4	.000	0	0.4	.000	0
HE__GR	6,213	0.0	.000	0	258.7	.033	205	258.7	.033	205
LAW__GR	11,544	0.0	.000	0	1.1	.000	2	1.1	.000	2
CLA__LD	3,485	0.0	.000	0	27.7	.004	12	27.7	.004	12
CLA__UD	4,522	0.0	.000	0	19.1	.002	11	19.1	.002	11
CLA__GR	6,646	0.0	.000	0	1,525.3	.194	1,291	1,525.3	.194	1,291
MGMT__LD	4,766	0.0	.000	0	0.2	.000	0	0.2	.000	0
MGMT__UD	6,671	0.0	.000	0	0.3	.000	0	0.3	.000	0
MGMT__GR	7,903	0.0	.000	0	1,013.3	.129	1,020	1,013.3	.129	1,020
BMD__LD	9,200	0.0	.000	0	0.1	.000	0	0.1	.000	0
BMD__UD	14,402	0.0	.000	0	0.3	.000	1	0.3	.000	1
BMD__GR	21,045	0.0	.000	0	220.7	.028	592	220.7	.028	592
CMD__GR	18,554	0.0	.000	0	18.6	.002	44	18.6	.002	44
NURS__GR	22,189	0.0	.000	0	81.2	.010	230	81.2	.010	230
PHM__GR	20,618	0.0	.000	0	33.4	.004	88	33.4	.004	88
HHH__GR	13,590	0.0	.000	0	119.8	.015	207	119.8	.015	207
SPH__UD	14,086	0.0	.000	0	0.3	.000	1	0.3	.000	1
SPH__GR	7,335	0.0	.000	0	208.4	.027	195	208.4	.027	195
IT__LD	5,039	0.0	.000	0	9.2	.001	6	9.2	.001	6
IT__UD	8,168	0.0	.000	0	21.8	.003	23	21.8	.003	23
IT__GR	6,399	0.0	.000	0	1,403.8	.179	1,144	1,403.8	.179	1,144
VETM__UD	10,600	0.0	.000	0	0.2	.000	0	0.2	.000	0
VETM__GR	28,979	0.0	.000	0	54.4	.007	201	54.4	.007	201
SS__GR	3,613	0.0	.000	0	430.1	.055	198	430.1	.055	198
CEE__GR	5,863	0.0	.000	0	631.6	.080	472	631.6	.080	472
TOTAL	0	0.0	0.000	0	7,849.6	1.000	7,658	7,849.6	1.000	7,658

DULUTH BUSINESS & ECONOMICS
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
DSBE_LD	5,021	247.7	.183	917	51.1	.086	432	298.8	.153	769
DSBE_UP	6,215	20.3	.015	93	301.0	.507	3,152	321.3	.165	1,024
DSBE_GR	8,148	0.0	.000	0	0.7	.001	10	0.7	.000	3
DED_LD	5,221	136.5	.101	525	9.7	.016	85	146.2	.075	391
DED_UD	5,236	15.0	.011	58	32.9	.055	290	47.9	.025	129
DSFA_LD	4,049	166.8	.123	498	12.8	.022	87	179.6	.092	373
DSFA_UD	6,896	0.0	.000	0	4.0	.007	46	4.0	.002	14
DSFA_GR	6,289	0.0	.000	0	0.1	.000	1	0.1	.000	0
DCLA_LD	4,263	428.2	.316	1,345	59.3	.100	426	487.5	.250	1,065
DCLA_UD	5,208	21.2	.016	81	62.1	.105	545	83.4	.043	223
DCLA_GR	5,392	0.0	.000	0	0.1	.000	1	0.1	.000	0
DMED_LD	13,786	0.0	.000	0	0.7	.001	16	0.7	.000	5
DMED_UD	22,995	0.0	.000	0	0.5	.001	19	0.5	.000	6
DSE_LD	5,892	288.8	.213	1,254	40.0	.067	397	328.8	.169	993
DSE_UD	8,921	5.9	.004	39	17.3	.029	260	23.2	.012	106
DSE_GR	6,200	0.0	.000	0	0.1	.000	1	0.1	.000	0
DSS_LD	12,418	24.9	.018	228	0.0	.000	0	24.9	.013	159
DSS_UD	11,177	1.6	.001	13	1.1	.002	21	2.7	.001	15
TOTAL	0	1,356.9	1.000	5,051	593.5	1.000	5,791	1,950.5	1.000	5,276

DULUTH EDUCATION & HUMAN SERVICE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
DSBE_LD	5,021	8.2	.011	55	11.7	.017	83	19.9	.014	69
DSBE_UP	6,215	0.3	.000	2	1.0	.001	9	1.4	.001	6
DED_LD	5,221	108.3	.144	754	76.8	.109	567	185.1	.127	663
DED_UD	5,236	190.5	.254	1,330	340.2	.481	2,517	530.7	.364	1,906
DED_GR	7,563	0.0	.000	0	7.6	.011	81	7.6	.005	39
DSFA_LD	4,049	76.6	.102	414	25.8	.036	148	102.4	.070	284
DSFA_UD	6,896	3.7	.005	34	12.0	.017	117	15.8	.011	75
DCLA_LD	4,263	182.1	.243	1,035	73.4	.104	442	255.5	.175	747
DCLA_UD	5,208	29.6	.039	206	76.1	.108	560	105.7	.073	378
DCLA_GR	5,392	0.0	.000	0	0.3	.000	2	0.3	.000	1
DMED_LD	13,786	5.9	.008	108	0.0	.000	0	5.9	.004	56
DMED_UD	22,995	0.1	.000	3	0.1	.000	3	0.3	.000	5
DSE_LD	5,892	119.8	.160	942	48.3	.068	402	168.1	.115	680
DSE_UD	8,921	12.2	.016	145	31.3	.044	395	43.5	.030	266
DSS_LD	12,418	10.7	.014	177	1.0	.001	18	11.7	.008	100
DSS_UD	11,177	1.7	.002	25	2.0	.003	32	3.7	.003	28
TOTAL	0	749.7	1.000	5,232	707.6	1.000	5,375	1,457.6	1.000	5,303

DULUTH FINE ARTS
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
DSBE_LD	5,021	1.0	.006	30	1.1	.009	45	2.1	.007	37
DED_LD	5,221	5.8	.035	183	5.9	.049	254	11.7	.041	213
DED_UD	5,236	1.0	.006	32	7.1	.058	306	8.1	.028	148
DSFA_LD	4,049	86.1	.519	2,103	28.2	.232	941	114.3	.398	1,611
DSFA_UD	6,896	25.6	.154	1,065	59.9	.493	3,403	85.5	.298	2,052
DSFA_GR	6,289	0.0	.000	0	0.2	.002	10	0.2	.001	4
DCLA_LD	4,263	30.7	.185	789	8.9	.073	313	39.5	.137	586
DCLA_UD	5,208	1.9	.011	60	6.3	.052	270	8.3	.029	150
DSE_LD	5,892	12.5	.075	444	3.6	.030	175	16.1	.056	330
DSE_UD	8,921	0.1	.001	5	0.2	.002	15	0.3	.001	9
DSS_LD	12,418	0.9	.005	67	0.0	.000	0	1.0	.003	43
DSS_UD	11,177	0.2	.001	13	0.0	.000	0	0.2	.001	8
TOTAL	0	165.8	1.000	4,791	121.4	1.000	5,731	287.3	1.000	5,191

DULUTH LIBERAL ARTS
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
CLA_LD	3,485	0.0	.000	0	0.1	.000	1	0.1	.000	0
DSBE_LD	5,021	15.7	.024	122	6.0	.018	88	21.7	.022	111
DSBE_UP	6,215	1.3	.002	13	7.9	.023	144	9.1	.009	57
DED_LD	5,221	43.1	.067	349	5.6	.016	86	48.7	.049	258
DED_UD	5,236	21.5	.033	175	35.8	.105	549	57.3	.058	304
DSFA_LD	4,049	69.4	.108	436	8.7	.025	103	78.2	.079	321
DSFA_UD	6,896	1.8	.003	19	6.9	.020	139	8.7	.009	61
DCLA_LD	4,263	239.1	.371	1,581	28.6	.084	357	267.7	.272	1,158
DCLA_UD	5,208	144.4	.224	1,166	216.9	.636	3,311	361.3	.366	1,909
DMED_LD	13,786	1.0	.002	21	1.0	.003	40	2.1	.002	29
DMED_UD	22,995	0.4	.001	14	0.1	.000	7	0.5	.001	12
DSE_LD	5,892	93.3	.145	853	11.2	.033	193	104.5	.106	625
DSE_UD	8,921	7.2	.011	100	10.9	.032	285	18.1	.018	164
DSS_LD	12,418	5.1	.008	98	0.1	.000	4	5.1	.005	64
DSS_UD	11,177	1.4	.002	24	1.4	.004	46	2.8	.003	32
TOTAL	0	644.7	1.000	4,972	341.2	1.000	5,354	985.9	1.000	5,104
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DULUTH SCIENCE & ENGINEERING
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
CLA_LD	3,485	0.0	.000	0	0.2	.001	2	0.2	.000	1
IT_LD	5,039	0.0	.000	0	0.1	.000	1	0.1	.000	0
IT_UD	8,168	0.0	.000	0	0.3	.001	7	0.3	.000	2
DSBE_LD	5,021	25.8	.031	153	9.9	.026	132	35.6	.029	146
DSBE_UP	6,215	0.4	.000	3	2.5	.007	41	2.9	.002	15
DED_LD	5,221	44.1	.052	272	5.7	.015	79	49.8	.041	213
DED_UD	5,236	7.0	.008	43	11.6	.031	162	18.6	.015	80
DSFA_LD	4,049	73.3	.087	351	9.2	.025	99	82.5	.068	274
DSFA_UD	6,896	0.3	.000	2	1.3	.003	24	1.6	.001	9
DCLA_LD	4,263	136.7	.162	690	16.4	.044	186	153.1	.125	535
DCLA_UD	5,208	17.2	.020	106	25.8	.069	358	43.0	.035	184
DMED_LD	13,786	0.7	.001	11	0.7	.002	26	1.4	.001	16
DMED_UD	22,995	2.3	.003	63	0.7	.002	43	3.0	.002	57
DSE_LD	5,892	367.2	.435	2,560	44.0	.117	690	411.1	.337	1,985
DSE_UD	8,921	164.2	.194	1,734	246.5	.656	5,856	410.7	.337	3,002
DSE_GR	6,200	0.0	.000	0	0.1	.000	2	0.1	.000	1
DSS_LD	12,418	5.4	.006	79	0.1	.000	3	5.5	.005	56
DSS_UD	11,177	0.4	.000	5	0.4	.001	12	0.8	.001	7
TOTAL	0	845.0	1.000	6,074	375.5	1.000	7,724	1,220.3	1.000	6,582

DULUTH GRADUATE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
DSBE_LD	5,021	0.0	.000	0	0.2	.001	4	0.2	.001	4
DSBE_UP	6,215	0.0	.000	0	0.4	.002	11	0.4	.002	11
DSBE_GR	8,148	0.0	.000	0	20.5	.090	736	20.5	.090	736
DED_LD	5,221	0.0	.000	0	0.2	.001	5	0.2	.001	5
DED_UD	5,236	0.0	.000	0	0.2	.001	5	0.2	.001	5
DED_GR	7,563	0.0	.000	0	95.1	.419	3,167	95.1	.419	3,167
DSFA_LD	4,049	0.0	.000	0	0.1	.000	2	0.1	.000	2
DSFA_UD	6,896	0.0	.000	0	0.1	.000	3	0.1	.000	3
DSFA_GR	6,289	0.0	.000	0	7.4	.033	205	7.4	.033	205
DCLA_LD	4,263	0.0	.000	0	0.5	.002	9	0.5	.002	9
DCLA_UD	5,208	0.0	.000	0	0.3	.001	7	0.3	.001	7
DCLA_GR	5,392	0.0	.000	0	14.2	.063	337	14.2	.063	337
DMED_GR	23,124	0.0	.000	0	7.1	.031	723	7.1	.031	723
DSE_LD	5,892	0.0	.000	0	1.2	.005	31	1.2	.005	31
DSE_UD	8,921	0.0	.000	0	0.5	.002	20	0.5	.002	20
DSE_GR	6,200	0.0	.000	0	79.1	.348	2,159	79.1	.348	2,159
TOTAL	0	0.0	0.000	0	227.1	1.000	7,423	227.1	1.000	7,424

TC GRADUATE-AGRICULTURE
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
AG__LD	7,074	0.0	.000	0	1.0	.003	18	1.0	.003	18
AG__UD	12,186	0.0	.000	0	1.1	.003	34	1.1	.003	34
AG__GR	7,295	0.0	.000	0	263.5	.661	4,822	263.5	.661	4,822
CBS__GR	8,830	0.0	.000	0	27.1	.068	600	27.1	.068	600
ED__LD	7,296	0.0	.000	0	0.1	.000	2	0.1	.000	2
ED__GR	6,545	0.0	.000	0	1.1	.003	18	1.1	.003	18
FOR__GR	11,389	0.0	.000	0	1.9	.005	54	1.9	.005	54
HE__GR	6,213	0.0	.000	0	0.2	.001	3	0.2	.001	3
CLA__LD	3,485	0.0	.000	0	0.7	.002	6	0.7	.002	6
CLA__UD	4,522	0.0	.000	0	0.3	.001	3	0.3	.001	3
CLA__GR	6,646	0.0	.000	0	51.9	.130	865	51.9	.130	865
MGMT__GR	7,903	0.0	.000	0	2.1	.005	42	2.1	.005	42
BMD__GR	21,045	0.0	.000	0	8.1	.020	428	8.1	.020	428
PHM__GR	20,618	0.0	.000	0	0.2	.001	10	0.2	.001	10
HHH__GR	13,590	0.0	.000	0	0.4	.001	14	0.4	.001	14
SPH__GR	7,335	0.0	.000	0	1.2	.003	22	1.2	.003	22
IT__LD	5,039	0.0	.000	0	3.1	.008	39	3.1	.008	39
IT__UD	8,168	0.0	.000	0	8.9	.022	182	8.9	.022	182
IT__GR	6,399	0.0	.000	0	24.3	.061	390	24.3	.061	390
VETM__UD	10,600	0.0	.000	0	0.2	.001	5	0.2	.001	5
VETM__GR	28,979	0.0	.000	0	1.2	.003	87	1.2	.003	87
TOTAL	0	0.0	0.000	0	398.6	1.000	7,646	398.6	1.000	7,646

TC GRADUATE-FORESTRY
 Abbreviated Student Demand, Induced Courseload
 and Cost Matrices
 FY 1989

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
AG__LD	7,074	0.0	.000	0	0.2	.003	18	0.2	.003	18
AG__GR	7,295	0.0	.000	0	5.1	.066	482	5.1	.066	482
CBS__GR	8,830	0.0	.000	0	8.1	.105	926	8.1	.105	926
ED__LD	7,296	0.0	.000	0	0.1	.001	9	0.1	.001	9
ED__GR	6,545	0.0	.000	0	0.6	.008	51	0.6	.008	51
FOR__LD	7,689	0.0	.000	0	0.1	.001	10	0.1	.001	10
FOR__UD	13,214	0.0	.000	0	0.4	.005	68	0.4	.005	68
FOR__GR	11,389	0.0	.000	0	41.2	.534	6,078	41.2	.534	6,078
CLA__UD	4,522	0.0	.000	0	0.1	.001	6	0.1	.001	6
CLA__GR	6,646	0.0	.000	0	10.5	.136	904	10.5	.136	904
MGMT__GR	7,903	0.0	.000	0	0.4	.005	41	0.4	.005	41
BMD__GR	21,045	0.0	.000	0	0.1	.001	27	0.1	.001	27
HHH__GR	13,590	0.0	.000	0	2.1	.027	370	2.1	.027	370
SPH__GR	7,335	0.0	.000	0	0.1	.001	10	0.1	.001	10
IT__LD	5,039	0.0	.000	0	0.8	.010	52	0.8	.010	52
IT__UD	8,168	0.0	.000	0	0.4	.005	42	0.4	.005	42
IT__GR	6,399	0.0	.000	0	6.8	.088	564	6.8	.088	564
VETM__GR	28,979	0.0	.000	0	0.1	.001	38	0.1	.001	38
TOTAL	0	0.0	0.000	0	77.2	1.000	9,696	77.2	1.000	9,696

UNIVERSITY OF MINNESOTA
Tuition Relative to Instructional Cost
as Defined for the Instructional Cost Study
FY 1989

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	44.06		110.15		108.24	40.7%		101.8%	
-Upper Division	46.24		115.60		118.83	38.9%		97.3%	
Technology-Lower Division	44.06		110.15		136.00	32.4%		81.0%	
-Upper Division	56.75		141.88		176.95	32.1%		80.2%	
Agriculture-Lower Division	44.06		110.15		163.24	27.0%		67.5%	
-Upper Division	64.82		162.05		207.76	31.2%		78.0%	
Natural Resources-Lower Division	44.06		110.15		159.50	27.6%		69.1%	
-Upper Division	69.34		173.35		230.36	30.1%		75.3%	
Home Economics-Lower Division	44.06		110.15		127.93	34.4%		86.1%	
-Upper Division	61.31		153.28		154.45	39.7%		99.2%	
Medicine-OT/PT	64.82		162.05		320.68	20.2%		50.5%	
-Medical Tech	64.82		162.05		296.88	21.8%		54.6%	
-Undergraduate M.D.		2,268.08	.00	4,536.16	6,383.11	.0%	35.5%	.0%	71.1%
-Medical Fellow Sp.		121.00 (2)		121.00	.00	.0%	.0%	.0%	.0%
Public Health-Upper Division	62.56		156.40		223.33	28.0%		70.0%	
Pharmacy-Upper Division	63.04		157.60		333.36	18.9%		47.3%	
-Pharm D.	67.37		168.43		400.03	16.8%		42.1%	
Nursing-Upper Division	64.82		162.05		424.10	15.3%		38.2%	
Dentistry-Dental Hygiene	61.40		153.50		361.38	17.0%		42.5%	
-D.D.S./M.S.D.		1,868.30	.00	2,802.45	9,242.67	.0%	20.2%	.0%	30.3%
Mortuary Science-Upper Division	65.26		163.15		159.40	40.9%		102.3%	
Biological Sciences-Upper Division	62.12		155.30		196.60	31.6%		79.0%	
Veterinary Medicine-Upper Division/PB		1,728.12	.00	2,592.18	4,721.33	.0%	36.6%	.0%	54.9%
Law-Upper Division/PB		1,708.04	.00	3,416.08	6,839.33	.0%	25.0%	.0%	49.9%
Education-Lower Division	44.06		110.15		169.88	25.9%		64.8%	
-Upper Division	59.23		148.08		166.74	35.5%		88.8%	
Management-Upper Division	53.93		134.83		143.79	37.5%		93.8%	
University College-Lower Division	44.06		110.15		136.26	32.3%		80.8%	
-Upper Division	46.24		115.60		161.07	28.7%		71.8%	
General College-Lower Division	44.06		110.15		115.05	38.3%		95.7%	
-Upper Division	45.64		114.10		161.10	28.3%		70.8%	
Graduate School-All Majors		891.16		1,782.32	2,552.67	.0%	34.9%	.0%	69.8%

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
Duluth Campus									
Medicine-Upper Division/PB		2,268.08	.00	4,536.16	10,210.22	.0%	22.2%	.0%	44.4%
Liberal Arts-Lower Division	44.06		110.15		118.38	37.2%		93.0%	
-Upper Division	53.18		132.95		127.48	41.7%		104.3%	
Business & Economics-Lower Division	44.06		110.15		120.26	36.6%		91.6%	
-Upper Division	49.80		124.50		137.88	36.1%		90.3%	
Education & Human Services-Lower Division	44.06		110.15		124.57	35.4%		88.4%	
-Upper Division	48.71		121.78		127.98	38.1%		95.2%	
Fine Arts-Lower Division	44.06		110.15		114.07	38.6%		96.6%	
-Upper Division	53.80		134.50		136.45	39.4%		98.6%	
Sciences & Engineering-Lower Division	44.06		110.15		144.62	30.5%		76.2%	
-Upper Division	53.15		132.88		183.90	28.9%		72.3%	
Graduate School-All Majors		891.16	.00	1,782.32	2,474.33	.0%	36.0%	.0%	72.0%
Morris Campus									
All Departments-Lower Division	44.06		110.15		123.50	35.7%		89.2%	
-Upper Division	52.32		130.80		155.26	33.7%		84.2%	
Crookston Campus									
All Departments-Technical	44.06		110.15		203.14	21.7%		54.2%	
Waseca									
All Departments-Technical	44.06		110.15		199.21	22.1%		55.3%	
Summer Sessions					.00				
All Colleges-Lower Division	41.85		41.85		.00	.0%		.0%	
-Upper Division	53.01 (3)		53.01		114.36	46.4%		46.4%	
Continuing Education & Extension									
All Colleges-Lower Division	44.25		44.25		86.52	51.1%		51.1%	
-Upper Division	61.30 (3)		61.30		126.92	48.3%		48.3%	

(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 income¹ 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.

¹ 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 1989
 (\$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 ^a										
Direct Costs	43,820.5	824.0	44,644.5	1,567.3	4,221.1	5,788.4	293.5	3,141.1	3,434.6	53,867.5
Indirect Costs	17,734.2	5,485.5	23,219.7	876.8	136.2	1,013.0	193.4	28.4	221.8	24,454.5
Total	61,554.7	6,309.5	67,864.2	2,444.1	4,357.3	6,801.4	486.9	3,169.6	3,656.5	78,322.1
State Funds	61,554.7			2,444.1			486.9			64,485.8
Other Funds		6,309.5			4,357.3			3,169.6		13,836.3

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	64,485.8	-238.7	-28,565.7	35,681.3	45.6 %	Sponsored Research	152.4
Other Funds	13,836.3	238.7	28,565.7	42,640.7	54.4 %	Sponsored Tr and PS	86.3
Total Funds	78,322.1	0.0	0.0	78,322.1	100.0 %	Total	238.7
(6) 35,681,340 divided by 14,431 FYE students taught = 2,473 per FYE							

Technology										
Teaching Unit	Instruction			Research			Public Service			Collegiate Total
	State Funds	Other Funds	Total	State Funds	Other Funds	Total	State Funds	Other Funds	Total	
Direct Costs	37,638.5	2,774.8	40,413.3	9,218.9	34,711.6	43,930.5	906.8	2,130.1	3,036.9	87,380.7
Indirect Costs	12,610.3	3,584.9	16,195.2	6,654.2	1,033.7	7,687.8	171.0	25.1	196.2	24,079.2
Total	50,248.8	6,359.7	56,608.5	15,873.1	35,745.2	51,618.3	1,077.8	2,155.2	3,233.0	111,459.8
State Funds	50,248.8			15,873.1			1,077.8			67,199.6
Other Funds		6,359.7			35,745.2			2,155.2		44,260.2

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	67,199.6	-1,114.5	-15,859.1	50,226.0	45.1 %	Sponsored Research	1,107.0
Other Funds	44,260.2	1,114.5	15,859.1	61,233.9	54.9 %	Sponsored Tr and PS	7.6
Total Funds	111,459.8	0.0	0.0	111,459.8	100.0 %	Total	1,114.5
(6) 50,225,970 divided by 7,710 FYE students taught = 6,514 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	
Agriculture										
Direct Costs	5,519.8	36.8	5,556.6	1,514.9	7,249.4	8,764.3	365.5	6,839.9	7,205.4	21,526.3
Indirect Costs	2,755.4	620.2	3,375.6	1,327.5	206.2	1,533.8	405.8	59.6	465.4	5,374.7
Total	8,275.3	657.0	8,932.2	2,842.5	7,455.6	10,298.1	771.3	6,899.5	7,670.8	26,901.0
State Funds	8,275.3			2,842.5			771.3			11,889.0
Other Funds		657.0			7,455.6			6,899.5		15,012.1

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	11,889.0	-460.3	-2,141.8	9,286.9	34.5 %	Sponsored Research	151.5
Other Funds	15,012.1	460.3	2,141.8	17,614.2	65.5 %	Sponsored Tr and PS	308.9
Total Funds	26,901.0	0.0	0.0	26,901.0	100.0 %	Total	460.3
(6) 9,286,881 divided by 934 FYE students taught = 9,943 per FYE							

Natural Resources										
Direct Costs	1,217.2	13.2	1,230.4	469.8	1,174.0	1,643.8	150.4	410.3	560.7	3,434.9
Indirect Costs	371.4	93.1	464.5	249.0	38.7	287.7	31.6	4.6	36.2	788.4
Total	1,588.6	106.3	1,694.9	718.8	1,212.7	1,931.5	182.0	414.9	596.9	4,223.2
State Funds	1,588.6			718.8			182.0			2,489.4
Other Funds		106.3			1,212.7			414.9		1,733.9

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	2,489.4	-20.6	-324.5	2,144.2	50.8 %	Sponsored Research	20.6
Other Funds	1,733.9	20.6	324.5	2,079.0	49.2 %	Sponsored Tr and PS	0.0
Total Funds	4,223.2	0.0	0.0	4,223.2	100.0 %	Total	20.6
(6) 2,144,241 divided by 138 FYE students taught = 15,538 per FYE							

Home Economics										
Direct Costs	3,714.1	163.5	3,877.6	308.7	1,156.3	1,465.0	89.8	594.5	684.3	6,026.9
Indirect Costs	1,805.7	491.0	2,296.7	221.9	34.5	256.4	38.5	5.7	44.2	2,597.3
Total	5,519.9	654.5	6,174.4	530.6	1,190.7	1,721.3	128.3	600.1	728.5	8,624.1
State Funds	5,519.9			530.6			128.3			6,178.8
Other Funds		654.5			1,190.7			600.1		2,445.4

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,178.8	-76.6	-2,119.5	3,982.8	46.2 %	Sponsored Research	62.4
Other Funds	2,445.4	76.6	2,119.5	4,641.4	53.8 %	Sponsored Tr and PS	14.2
Total Funds	8,624.1	0.0	0.0	8,624.1	100.0 %	Total	76.6
(6) 3,982,763 divided by 1,005 FYE students taught = 3,963 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																																	
Medicine																																										
Direct Costs	25,497.5	10,947.8	36,445.4	10,182.5	69,025.0	79,207.5	788.3	34,152.7	34,941.0	150,593.9																																
Indirect Costs	9,708.9	2,203.3	11,912.2	11,997.6	1,863.7	13,861.3	1,967.7	289.2	2,256.9	28,030.4																																
Total	35,206.4	13,151.1	48,357.5	22,180.1	70,888.7	93,068.8	2,756.0	34,441.9	37,197.9	178,624.3																																
State Funds	35,206.4			22,180.1			2,756.0			60,142.6																																
Other Funds		13,151.1			70,888.7			34,441.9		118,481.6																																
<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>60,142.6</td> <td>-2,805.8</td> <td>-10,053.4</td> <td>47,283.4</td> <td>26.5 %</td> <td>Sponsored Research</td> <td>2,619.6</td> </tr> <tr> <td>Other Funds</td> <td>118,481.6</td> <td>2,805.8</td> <td>10,053.4</td> <td>131,340.9</td> <td>73.5 %</td> <td>Sponsored Tr and PS</td> <td>186.2</td> </tr> <tr> <td>Total Funds</td> <td>178,624.3</td> <td>0.0</td> <td>0.0</td> <td>178,624.3</td> <td>100.0 %</td> <td>Total</td> <td>2,805.8</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	60,142.6	-2,805.8	-10,053.4	47,283.4	26.5 %	Sponsored Research	2,619.6	Other Funds	118,481.6	2,805.8	10,053.4	131,340.9	73.5 %	Sponsored Tr and PS	186.2	Total Funds	178,624.3	0.0	0.0	178,624.3	100.0 %	Total	2,805.8
	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	60,142.6	-2,805.8	-10,053.4	47,283.4	26.5 %	Sponsored Research	2,619.6																																			
Other Funds	118,481.6	2,805.8	10,053.4	131,340.9	73.5 %	Sponsored Tr and PS	186.2																																			
Total Funds	178,624.3	0.0	0.0	178,624.3	100.0 %	Total	2,805.8																																			
(6) 47,283,390 divided by 3,856 FYE students taught = 12,262 per FYE																																										

Public Health																																										
Direct Costs	4,147.2	1,337.6	5,484.7	1,246.5	16,559.6	17,806.0	40.9	2,825.5	2,866.3	26,157.1																																
Indirect Costs	1,330.0	392.8	1,722.8	2,697.1	419.0	3,116.1	161.4	23.7	185.1	5,024.0																																
Total	5,477.1	1,730.4	7,207.5	3,943.6	16,978.5	20,922.1	202.3	2,849.2	3,051.5	31,181.1																																
State Funds	5,477.1			3,943.6			202.3			9,623.0																																
Other Funds		1,730.4			16,978.5			2,849.2		21,558.1																																
<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>9,623.0</td> <td>-939.6</td> <td>-1,182.5</td> <td>7,500.9</td> <td>24.1 %</td> <td>Sponsored Research</td> <td>825.7</td> </tr> <tr> <td>Other Funds</td> <td>21,558.1</td> <td>939.6</td> <td>1,182.5</td> <td>23,680.2</td> <td>75.9 %</td> <td>Sponsored Tr and PS</td> <td>113.9</td> </tr> <tr> <td>Total Funds</td> <td>31,181.1</td> <td>0.0</td> <td>0.0</td> <td>31,181.1</td> <td>100.0 %</td> <td>Total</td> <td>939.6</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	9,623.0	-939.6	-1,182.5	7,500.9	24.1 %	Sponsored Research	825.7	Other Funds	21,558.1	939.6	1,182.5	23,680.2	75.9 %	Sponsored Tr and PS	113.9	Total Funds	31,181.1	0.0	0.0	31,181.1	100.0 %	Total	939.6
	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	9,623.0	-939.6	-1,182.5	7,500.9	24.1 %	Sponsored Research	825.7																																			
Other Funds	21,558.1	939.6	1,182.5	23,680.2	75.9 %	Sponsored Tr and PS	113.9																																			
Total Funds	31,181.1	0.0	0.0	31,181.1	100.0 %	Total	939.6																																			
(6) 7,500,901 divided by 593 FYE students taught = 12,649 per FYE																																										

Pharmacy																																										
Direct Costs	3,424.2	529.8	3,954.0	189.9	1,333.2	1,523.1	30.8	1,505.5	1,536.3	7,013.4																																
Indirect Costs	1,267.5	246.3	1,513.8	230.7	35.8	266.5	86.5	12.7	99.2	1,879.6																																
Total	4,691.6	776.2	5,467.8	420.6	1,369.0	1,789.7	117.3	1,518.2	1,635.5	8,893.0																																
State Funds	4,691.6			420.6			117.3			5,229.6																																
Other Funds		776.2			1,369.0			1,518.2		3,663.4																																
<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>5,229.6</td> <td>-52.6</td> <td>-670.5</td> <td>4,506.5</td> <td>50.7 %</td> <td>Sponsored Research</td> <td>51.7</td> </tr> <tr> <td>Other Funds</td> <td>3,663.4</td> <td>52.6</td> <td>670.5</td> <td>4,386.5</td> <td>49.3 %</td> <td>Sponsored Tr and PS</td> <td>0.9</td> </tr> <tr> <td>Total Funds</td> <td>8,893.0</td> <td>0.0</td> <td>0.0</td> <td>8,893.0</td> <td>100.0 %</td> <td>Total</td> <td>52.6</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	5,229.6	-52.6	-670.5	4,506.5	50.7 %	Sponsored Research	51.7	Other Funds	3,663.4	52.6	670.5	4,386.5	49.3 %	Sponsored Tr and PS	0.9	Total Funds	8,893.0	0.0	0.0	8,893.0	100.0 %	Total	52.6
	(1)	(2)	(3)	(4)	(5)		(ICR)																																			
State Funds	5,229.6	-52.6	-670.5	4,506.5	50.7 %	Sponsored Research	51.7																																			
Other Funds	3,663.4	52.6	670.5	4,386.5	49.3 %	Sponsored Tr and PS	0.9																																			
Total Funds	8,893.0	0.0	0.0	8,893.0	100.0 %	Total	52.6																																			
(6) 4,506,494 divided by 315 FYE students taught = 14,306 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																																									
Nursing																																																		
Direct Costs	2,976.2	215.7	3,191.9	112.2	243.7	355.9	0.1	129.4	129.4	3,677.3																																								
Indirect Costs	1,021.4	191.8	1,213.2	53.9	8.4	62.3	7.3	1.1	8.4	1,283.9																																								
Total	3,997.7	407.5	4,405.2	166.1	252.0	418.2	7.4	130.5	137.8	4,961.1																																								
State Funds	3,997.7			166.1			7.4			4,171.2																																								
Other Funds		407.5			252.0			130.5		790.0																																								
<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>4,171.2</td> <td>-24.8</td> <td>-458.1</td> <td>3,688.3</td> <td>74.3 %</td> <td>Sponsored Research</td> <td>8.4</td> </tr> <tr> <td>Other Funds</td> <td>790.0</td> <td>24.8</td> <td>458.1</td> <td>1,272.8</td> <td>25.7 %</td> <td>Sponsored Tr and PS</td> <td>16.4</td> </tr> <tr> <td>Total Funds</td> <td>4,961.1</td> <td>0.0</td> <td>0.0</td> <td>4,961.1</td> <td>100.0 %</td> <td>Total</td> <td>24.8</td> </tr> <tr> <td>(6)</td> <td colspan="2">3,688,315 divided by</td> <td colspan="5">191 FYE students taught = 19,311 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	4,171.2	-24.8	-458.1	3,688.3	74.3 %	Sponsored Research	8.4	Other Funds	790.0	24.8	458.1	1,272.8	25.7 %	Sponsored Tr and PS	16.4	Total Funds	4,961.1	0.0	0.0	4,961.1	100.0 %	Total	24.8	(6)	3,688,315 divided by		191 FYE students taught = 19,311 per FYE				
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	4,171.2	-24.8	-458.1	3,688.3	74.3 %	Sponsored Research	8.4																																											
Other Funds	790.0	24.8	458.1	1,272.8	25.7 %	Sponsored Tr and PS	16.4																																											
Total Funds	4,961.1	0.0	0.0	4,961.1	100.0 %	Total	24.8																																											
(6)	3,688,315 divided by		191 FYE students taught = 19,311 per FYE																																															

Dentistry																																																		
Direct Costs	10,153.1	1,302.6	11,455.7	1,102.6	1,779.3	2,882.0	72.8	5,158.9	5,231.8	19,569.4																																								
Indirect Costs	2,533.6	591.4	3,125.0	436.5	67.8	504.3	294.6	43.3	337.9	3,967.2																																								
Total	12,686.6	1,894.0	14,580.6	1,539.2	1,847.1	3,386.3	367.5	5,202.2	5,569.7	23,536.6																																								
State Funds	12,686.6			1,539.2			367.5			14,593.2																																								
Other Funds		1,894.0			1,847.1			5,202.2		8,943.4																																								
<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>14,593.2</td> <td>-111.7</td> <td>-1,970.1</td> <td>12,511.4</td> <td>53.2 %</td> <td>Sponsored Research</td> <td>91.7</td> </tr> <tr> <td>Other Funds</td> <td>8,943.4</td> <td>111.7</td> <td>1,970.1</td> <td>11,025.2</td> <td>46.8 %</td> <td>Sponsored Tr and PS</td> <td>20.0</td> </tr> <tr> <td>Total Funds</td> <td>23,536.6</td> <td>0.0</td> <td>0.0</td> <td>23,536.6</td> <td>100.0 %</td> <td>Total</td> <td>111.7</td> </tr> <tr> <td>(6)</td> <td colspan="2">12,511,430 divided by</td> <td colspan="5">595 FYE students taught = 21,028 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	14,593.2	-111.7	-1,970.1	12,511.4	53.2 %	Sponsored Research	91.7	Other Funds	8,943.4	111.7	1,970.1	11,025.2	46.8 %	Sponsored Tr and PS	20.0	Total Funds	23,536.6	0.0	0.0	23,536.6	100.0 %	Total	111.7	(6)	12,511,430 divided by		595 FYE students taught = 21,028 per FYE				
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	14,593.2	-111.7	-1,970.1	12,511.4	53.2 %	Sponsored Research	91.7																																											
Other Funds	8,943.4	111.7	1,970.1	11,025.2	46.8 %	Sponsored Tr and PS	20.0																																											
Total Funds	23,536.6	0.0	0.0	23,536.6	100.0 %	Total	111.7																																											
(6)	12,511,430 divided by		595 FYE students taught = 21,028 per FYE																																															

Humphrey Institute																																																		
Direct Costs	1,431.0	530.3	1,961.2	18.9	292.7	311.6	27.7	2,087.2	2,114.9	4,387.8																																								
Indirect Costs	459.4	121.0	580.4	47.2	7.3	54.5	119.1	17.5	136.6	771.5																																								
Total	1,890.3	651.3	2,541.6	66.1	300.0	366.2	146.8	2,104.7	2,251.5	5,159.3																																								
State Funds	1,890.3			66.1			146.8			2,103.3																																								
Other Funds		651.3			300.0			2,104.7		3,056.0																																								
<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>2,103.3</td> <td>-25.5</td> <td>-296.7</td> <td>1,781.1</td> <td>34.5 %</td> <td>Sponsored Research</td> <td>4.7</td> </tr> <tr> <td>Other Funds</td> <td>3,056.0</td> <td>25.5</td> <td>296.7</td> <td>3,378.2</td> <td>65.5 %</td> <td>Sponsored Tr and PS</td> <td>20.9</td> </tr> <tr> <td>Total Funds</td> <td>5,159.3</td> <td>0.0</td> <td>0.0</td> <td>5,159.3</td> <td>100.0 %</td> <td>Total</td> <td>25.5</td> </tr> <tr> <td>(6)</td> <td colspan="2">1,781,095 divided by</td> <td colspan="5">142 FYE students taught = 12,543 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	2,103.3	-25.5	-296.7	1,781.1	34.5 %	Sponsored Research	4.7	Other Funds	3,056.0	25.5	296.7	3,378.2	65.5 %	Sponsored Tr and PS	20.9	Total Funds	5,159.3	0.0	0.0	5,159.3	100.0 %	Total	25.5	(6)	1,781,095 divided by		142 FYE students taught = 12,543 per FYE				
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	2,103.3	-25.5	-296.7	1,781.1	34.5 %	Sponsored Research	4.7																																											
Other Funds	3,056.0	25.5	296.7	3,378.2	65.5 %	Sponsored Tr and PS	20.9																																											
Total Funds	5,159.3	0.0	0.0	5,159.3	100.0 %	Total	25.5																																											
(6)	1,781,095 divided by		142 FYE students taught = 12,543 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	
Mortuary Science										
=====										
Direct Costs	148.4	-0.0	148.4	0.0	0.0	0.0	0.0	-1.3	-1.3	147.1
Indirect Costs	98.0	23.0	121.0	0.0	0.0	0.0	-0.1	-0.0	-0.1	120.9
Total	246.4	23.0	269.4	0.0	0.0	0.0	-0.1	-1.3	-1.3	268.0
State Funds	246.4			0.0			-0.1			246.3
Other Funds		23.0			0.0			-1.3		21.8

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	246.3	0.0	-110.4	135.9	50.7 %	Sponsored Research			0.0	
Other Funds	21.8	0.0	110.4	132.1	49.3 %	Sponsored Tr and PS			0.0	
Total Funds	268.0	0.0	0.0	268.0	100.0 %	Total			0.0	
(6)	135,921 divided by		43 FYE students taught =			3,161 per FYE				

Biological Sciences										
=====										
Direct Costs	6,543.4	0.0	6,543.4	2,503.1	6,655.6	9,158.7	78.3	719.6	797.9	16,500.1
Indirect Costs	2,221.7	575.2	2,796.9	1,387.3	215.5	1,602.8	44.9	6.6	51.5	4,451.2
Total	8,765.1	575.2	9,340.4	3,890.4	6,871.1	10,761.5	123.2	726.2	849.4	20,951.3
State Funds	8,765.1			3,890.4			123.2			12,778.8
Other Funds		575.2			6,871.1			726.2		8,172.5

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	12,778.8	-350.4	-2,272.0	10,156.4	48.5 %	Sponsored Research			320.7	
Other Funds	8,172.5	350.4	2,272.0	10,795.0	51.5 %	Sponsored Tr and PS			29.7	
Total Funds	20,951.3	0.0	0.0	20,951.3	100.0 %	Total			350.4	
(6)	10,156,360 divided by		1,094 FYE students taught =			9,284 per FYE				

Veterinary Medicine										
=====										
Direct Costs	5,046.5	202.5	5,249.0	2,333.0	3,271.4	5,604.4	3,633.2	3,559.1	7,192.3	18,045.7
Indirect Costs	1,575.4	376.1	1,951.5	848.9	131.9	980.8	405.0	59.5	464.6	3,396.8
Total	6,621.9	578.5	7,200.5	3,181.9	3,403.3	6,585.2	4,038.3	3,618.6	7,656.9	21,442.6
State Funds	6,621.9			3,181.9			4,038.3			13,842.1
Other Funds		578.5			3,403.3			3,618.6		7,600.4

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	13,842.1	-63.3	-1,675.5	12,103.4	56.4 %	Sponsored Research			63.3	
Other Funds	7,600.4	63.3	1,675.5	9,339.2	43.6 %	Sponsored Tr and PS			0.0	
Total Funds	21,442.6	0.0	0.0	21,442.6	100.0 %	Total			63.3	
(6)	12,103,400 divided by		528 FYE students taught =			22,923 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																																									
Law																																																		
Direct Costs	6,306.5	449.4	6,755.8	0.3	7.5	7.7	0.6	360.3	361.0	7,124.5																																								
Indirect Costs	1,155.8	317.7	1,473.5	1.2	0.2	1.4	20.3	3.0	23.3	1,498.2																																								
Total	7,462.2	767.1	8,229.3	1.4	7.7	9.1	21.0	363.3	384.3	8,622.7																																								
State Funds	7,462.2			1.4			21.0			7,484.6																																								
Other Funds		767.1			7.7			363.3		1,138.0																																								
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	7,484.6	-14.9	-2,752.2	4,717.6	54.7 %	Sponsored Research	2.1																																											
Other Funds	1,138.0	14.9	2,752.2	3,905.1	45.3 %	Sponsored Tr and PS	12.7																																											
Total Funds	8,622.7	0.0	0.0	8,622.7	100.0 %	Total	14.9																																											
(6)	4,717,578 divided by		724 FYE students taught =		6,516 per FYE																																													

Management																																																		
Direct Costs	12,375.3	1,002.3	13,377.6	276.4	1,046.7	1,323.1	686.4	2,623.7	3,310.1	18,010.8																																								
Indirect Costs	3,506.8	1,139.8	4,646.6	200.4	31.1	231.5	186.4	27.4	213.8	5,091.9																																								
Total	15,882.1	2,142.1	18,024.2	476.8	1,077.9	1,554.7	872.8	2,651.1	3,523.9	23,102.8																																								
State Funds	15,882.1			476.8			872.8			17,231.8																																								
Other Funds		2,142.1			1,077.9			2,651.1		5,871.0																																								
<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>17,231.8</td> <td>-16.6</td> <td>-4,739.1</td> <td>12,476.0</td> <td>54.0 %</td> <td>Sponsored Research</td> <td>16.6</td> </tr> <tr> <td>Other Funds</td> <td>5,871.0</td> <td>16.6</td> <td>4,739.1</td> <td>10,626.8</td> <td>46.0 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td>Total Funds</td> <td>23,102.8</td> <td>0.0</td> <td>0.0</td> <td>23,102.8</td> <td>100.0 %</td> <td>Total</td> <td>16.6</td> </tr> <tr> <td>(6)</td> <td colspan="2">12,476,000 divided by</td> <td colspan="2">2,284 FYE students taught =</td> <td colspan="3">5,462 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	17,231.8	-16.6	-4,739.1	12,476.0	54.0 %	Sponsored Research	16.6	Other Funds	5,871.0	16.6	4,739.1	10,626.8	46.0 %	Sponsored Tr and PS	0.0	Total Funds	23,102.8	0.0	0.0	23,102.8	100.0 %	Total	16.6	(6)	12,476,000 divided by		2,284 FYE students taught =		5,462 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	17,231.8	-16.6	-4,739.1	12,476.0	54.0 %	Sponsored Research	16.6																																											
Other Funds	5,871.0	16.6	4,739.1	10,626.8	46.0 %	Sponsored Tr and PS	0.0																																											
Total Funds	23,102.8	0.0	0.0	23,102.8	100.0 %	Total	16.6																																											
(6)	12,476,000 divided by		2,284 FYE students taught =		5,462 per FYE																																													

Education																																																		
Direct Costs	13,318.2	235.5	13,553.7	1,114.5	3,758.5	4,873.0	526.2	4,245.6	4,771.8	23,198.4																																								
Indirect Costs	5,035.7	1,440.2	6,475.9	738.1	114.7	852.8	268.7	39.5	308.2	7,636.9																																								
Total	18,353.9	1,675.8	20,029.6	1,852.6	3,873.1	5,725.7	794.9	4,285.1	5,080.0	30,835.3																																								
State Funds	18,353.9			1,852.6			794.9			21,001.4																																								
Other Funds		1,675.8			3,873.1			4,285.1		9,834.0																																								
<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>21,001.4</td> <td>-482.6</td> <td>-5,854.7</td> <td>14,664.1</td> <td>47.6 %</td> <td>Sponsored Research</td> <td>184.2</td> </tr> <tr> <td>Other Funds</td> <td>9,834.0</td> <td>482.6</td> <td>5,854.7</td> <td>16,171.2</td> <td>52.4 %</td> <td>Sponsored Tr and PS</td> <td>298.4</td> </tr> <tr> <td>Total Funds</td> <td>30,835.3</td> <td>0.0</td> <td>0.0</td> <td>30,835.3</td> <td>100.0 %</td> <td>Total</td> <td>482.6</td> </tr> <tr> <td>(6)</td> <td colspan="2">14,664,100 divided by</td> <td colspan="2">2,643 FYE students taught =</td> <td colspan="3">5,548 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	21,001.4	-482.6	-5,854.7	14,664.1	47.6 %	Sponsored Research	184.2	Other Funds	9,834.0	482.6	5,854.7	16,171.2	52.4 %	Sponsored Tr and PS	298.4	Total Funds	30,835.3	0.0	0.0	30,835.3	100.0 %	Total	482.6	(6)	14,664,100 divided by		2,643 FYE students taught =		5,548 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	21,001.4	-482.6	-5,854.7	14,664.1	47.6 %	Sponsored Research	184.2																																											
Other Funds	9,834.0	482.6	5,854.7	16,171.2	52.4 %	Sponsored Tr and PS	298.4																																											
Total Funds	30,835.3	0.0	0.0	30,835.3	100.0 %	Total	482.6																																											
(6)	14,664,100 divided by		2,643 FYE students taught =		5,548 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	
General College										
Direct Costs	5,009.8	397.8	5,407.6	81.1	62.6	143.6	4.6	663.9	668.5	6,219.7
Indirect Costs	1,524.3	440.4	1,964.8	21.8	3.4	25.1	37.6	5.5	43.2	2,033.1
Total	6,534.2	838.2	7,372.4	102.8	65.9	168.8	42.2	669.4	711.7	8,252.8
State Funds	6,534.2			102.8			42.2			6,679.2
Other Funds		838.2			65.9			669.4		1,573.6

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,679.2	-39.9	-2,312.2	4,327.1	52.4 %	Sponsored Research	6.1
Other Funds	1,573.6	39.9	2,312.2	3,925.7	47.6 %	Sponsored Tr and PS	33.8
Total Funds	8,252.8	0.0	0.0	8,252.8	100.0 %	Total	39.9
(6) 4,327,076 divided by 1,194 FYE students taught = 3,624 per FYE							

Summer Sessions										
Direct Costs	4,768.1	0.0	4,768.1	0.0	0.0	0.0	0.0	0.0	0.0	4,768.1
Indirect Costs	2,037.3	675.0	2,712.3	0.0	0.0	0.0	0.0	0.0	0.0	2,712.3
Total	6,805.4	675.0	7,480.4	0.0	0.0	0.0	0.0	0.0	0.0	7,480.4
State Funds	6,805.4			0.0			0.0			6,805.4
Other Funds		675.0			0.0			0.0		675.0

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	6,805.4	0.0	-8,521.2	-1,715.8	-22.9 %	Sponsored Research	0.0
Other Funds	675.0	0.0	8,521.2	9,196.2	122.9 %	Sponsored Tr and PS	0.0
Total Funds	7,480.4	0.0	0.0	7,480.4	100.0 %	Total	0.0
(6) -1,715,784 divided by 1,680 FYE students taught = -1,021 per FYE							

Continuing Education										
Direct Costs	14,774.9	0.0	14,774.9	0.0	0.0	0.0	4,401.7	10,006.9	14,408.6	29,183.5
Indirect Costs	6,078.4	1,964.8	8,043.3	0.0	0.0	0.0	811.4	119.2	930.7	8,974.0
Total	20,853.3	1,964.8	22,818.2	0.0	0.0	0.0	5,213.2	10,126.1	15,339.3	38,157.5
State Funds	20,853.3			0.0			5,213.2			26,066.5
Other Funds		1,964.8			0.0			10,126.1		12,091.0

	(1)	(2)	(3)	(4)	(5)		(ICR)
State Funds	26,066.5	-4.1	-10,430.8	15,631.5	41.0 %	Sponsored Research	4.1
Other Funds	12,091.0	4.1	10,430.8	22,525.9	59.0 %	Sponsored Tr and PS	0.0
Total Funds	38,157.5	0.0	0.0	38,157.5	100.0 %	Total	4.1
(6) 15,631,540 divided by 5,376 FYE students taught = 2,908 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																																									
Business and Economics-UMD																																																		
Direct Costs	2,719.6	43.6	2,763.2	111.2	16.2	127.4	19.0	254.3	273.2	3,163.9																																								
Indirect Costs	1,709.2	272.4	1,981.6	34.2	4.1	38.3	87.4	7.6	95.0	2,114.9																																								
Total	4,428.8	316.0	4,744.8	145.5	20.2	165.7	106.3	261.9	368.3	5,278.8																																								
State Funds	4,428.8			145.5			106.3			4,680.6																																								
Other Funds		316.0			20.2			261.9		598.2																																								
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	4,680.6	0.0	-1,097.7	3,582.9	67.9 %	Sponsored Research	0.0																																											
Other Funds	598.2	0.0	1,097.7	1,695.9	32.1 %	Sponsored Tr and PS	0.0																																											
Total Funds	5,278.8	0.0	0.0	5,278.8	100.0 %	Total	0.0																																											
(6)	3,582,922 divided by		781 FYE students taught =		4,588 per FYE																																													

Education & Human Services-UMD																																																		
Direct Costs	4,086.8	247.9	4,334.7	35.1	0.4	35.5	34.0	197.2	231.2	4,601.4																																								
Indirect Costs	2,785.1	435.8	3,221.0	9.5	1.1	10.7	73.9	6.5	80.4	3,312.0																																								
Total	6,871.9	683.8	7,555.7	44.6	1.5	46.1	107.9	203.7	311.6	7,913.4																																								
State Funds	6,871.9			44.6			107.9			7,024.5																																								
Other Funds		683.8			1.5			203.7		888.9																																								
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	7,024.5	-15.0	-2,240.2	4,769.3	60.3 %	Sponsored Research	2.2																																											
Other Funds	888.9	15.0	2,240.2	3,144.1	39.7 %	Sponsored Tr and PS	12.8																																											
Total Funds	7,913.4	0.0	0.0	7,913.4	100.0 %	Total	15.0																																											
(6)	4,769,334 divided by		1,268 FYE students taught =		3,761 per FYE																																													

Fine Arts-UMD																																																		
Direct Costs	1,795.8	180.5	1,976.3	16.3	0.7	16.9	29.0	294.3	323.3	2,316.5																																								
Indirect Costs	1,389.8	202.4	1,592.2	4.5	0.5	5.1	103.4	9.0	112.4	1,709.7																																								
Total	3,185.6	382.9	3,568.5	20.8	1.2	22.0	132.4	303.3	435.7	4,026.2																																								
State Funds	3,185.6			20.8			132.4			3,338.8																																								
Other Funds		382.9			1.2			303.3		687.4																																								
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	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	3,338.8	0.0	-1,320.6	2,018.2	50.1 %	Sponsored Research	0.0																																											
Other Funds	687.4	0.0	1,320.6	2,008.0	49.9 %	Sponsored Tr and PS	0.0																																											
Total Funds	4,026.2	0.0	0.0	4,026.2	100.0 %	Total	0.0																																											
(6)	2,018,188 divided by		698 FYE students taught =		2,891 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	
Liberal Arts-UMD										
=====										
Direct Costs	5,055.4	772.3	5,827.8	89.8	40.2	129.9	43.2	40.2	83.4	6,041.1
Indirect Costs	3,997.8	584.1	4,581.9	34.9	4.1	39.0	26.7	2.3	29.0	4,649.9
Total	9,053.2	1,356.4	10,409.6	124.6	44.3	168.9	69.8	42.6	112.4	10,691.0
State Funds	9,053.2			124.6			69.8			9,247.7
Other Funds		1,356.4			44.3			42.6		1,443.3

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	9,247.7	-1.5	-4,546.7	4,699.5	44.0 %	Sponsored Research			1.5	
Other Funds	1,443.3	1.5	4,546.7	5,991.5	56.0 %	Sponsored Tr and PS			0.0	
Total Funds	10,691.0	0.0	0.0	10,691.0	100.0 %	Total			1.5	
(6) 4,699,456 divided by 1,973 FYE students taught = 2,382 per FYE										

Medicine-UMD										
=====										
Direct Costs	3,471.5	244.1	3,715.5	216.2	1,573.9	1,790.1	31.5	350.2	381.7	5,887.4
Indirect Costs	944.5	256.7	1,201.1	480.6	57.1	537.7	122.1	10.7	132.7	1,871.6
Total	4,415.9	500.8	4,916.7	696.8	1,631.0	2,327.8	153.6	360.9	514.5	7,758.9
State Funds	4,415.9			696.8			153.6			5,266.3
Other Funds		500.8			1,631.0			360.9		2,492.7

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	5,266.3	-113.7	-646.7	4,505.9	58.1 %	Sponsored Research			88.3	
Other Funds	2,492.7	113.7	646.7	3,253.1	41.9 %	Sponsored Tr and PS			25.4	
Total Funds	7,758.9	0.0	0.0	7,758.9	100.0 %	Total			113.7	
(6) 4,505,859 divided by 196 FYE students taught = 22,989 per FYE										

Science & Engineering-UMD										
=====										
Direct Costs	7,349.1	189.4	7,538.5	214.4	760.1	974.5	62.1	53.4	115.6	8,628.6
Indirect Costs	3,846.7	678.8	4,525.6	261.6	31.1	292.7	37.0	3.2	40.2	4,858.5
Total	11,195.9	868.2	12,064.1	476.0	791.2	1,267.3	99.1	56.7	155.8	13,487.1
State Funds	11,195.9			476.0			99.1			11,771.0
Other Funds		868.2			791.2			56.7		1,716.1

	(1)	(2)	(3)	(4)	(5)				(ICR)	
State Funds	11,771.0	-20.5	-3,235.0	8,515.5	63.1 %	Sponsored Research			20.5	
Other Funds	1,716.1	20.5	3,235.0	4,971.6	36.9 %	Sponsored Tr and PS			0.0	
Total Funds	13,487.1	0.0	0.0	13,487.1	100.0 %	Total			20.5	
(6) 8,515,512 divided by 1,637 FYE students taught = 5,202 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																																										
Supportive Services-UMD																																																			
Direct Costs	529.1	-6.1	522.9	0.0	0.0	0.0	0.0	-9.5	-9.5	513.5																																									
Indirect Costs	178.7	40.5	219.2	0.0	0.0	0.0	-3.0	-0.3	-3.3	215.9																																									
Total	707.8	34.3	742.1	0.0	0.0	0.0	-3.0	-9.7	-12.7	729.4																																									
State Funds	707.8			0.0			-3.0			704.8																																									
Other Funds		34.3			0.0			-9.7		24.6																																									
<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>704.8</td> <td>0.0</td> <td>0.0</td> <td>704.8</td> <td>96.6 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>24.6</td> <td>0.0</td> <td>0.0</td> <td>24.6</td> <td>3.4 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td>Total Funds</td> <td>729.4</td> <td>0.0</td> <td>0.0</td> <td>729.4</td> <td>100.0 %</td> <td>Total</td> <td>0.0</td> </tr> <tr> <td>(6)</td> <td colspan="2">704,806 divided by</td> <td colspan="4">58 FYE students taught = 12,152 per FYE</td> <td></td> <td></td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	704.8	0.0	0.0	704.8	96.6 %	Sponsored Research	0.0	Other Funds	24.6	0.0	0.0	24.6	3.4 %	Sponsored Tr and PS	0.0	Total Funds	729.4	0.0	0.0	729.4	100.0 %	Total	0.0	(6)	704,806 divided by		58 FYE students taught = 12,152 per FYE					
	(1)	(2)	(3)	(4)	(5)		(ICR)																																												
State Funds	704.8	0.0	0.0	704.8	96.6 %	Sponsored Research	0.0																																												
Other Funds	24.6	0.0	0.0	24.6	3.4 %	Sponsored Tr and PS	0.0																																												
Total Funds	729.4	0.0	0.0	729.4	100.0 %	Total	0.0																																												
(6)	704,806 divided by		58 FYE students taught = 12,152 per FYE																																																

Morris																																																			
Direct Costs	5,085.5	40.5	5,126.0	25.4	317.6	342.9	5.2	61.8	67.0	5,535.9																																									
Indirect Costs	5,840.0	532.8	6,372.8	92.8	1.6	94.4	129.3	-2.9	126.4	6,593.6																																									
Total	10,925.5	573.3	11,498.8	118.2	319.1	437.3	134.5	58.9	193.4	12,129.5																																									
State Funds	10,925.5			118.2			134.5			11,178.2																																									
Other Funds		573.3			319.1			58.9		951.3																																									
<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>11,178.2</td> <td>-5.9</td> <td>-3,699.5</td> <td>7,472.7</td> <td>61.6 %</td> <td>Sponsored Research</td> <td>0.0</td> </tr> <tr> <td>Other Funds</td> <td>951.3</td> <td>5.9</td> <td>3,699.5</td> <td>4,656.8</td> <td>38.4 %</td> <td>Sponsored Tr and PS</td> <td>5.9</td> </tr> <tr> <td>Total Funds</td> <td>12,129.5</td> <td>0.0</td> <td>0.0</td> <td>12,129.5</td> <td>100.0 %</td> <td>Total</td> <td>5.9</td> </tr> <tr> <td>(6)</td> <td colspan="2">7,472,723 divided by</td> <td colspan="4">1,945 FYE students taught = 3,842 per FYE</td> <td></td> <td></td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	11,178.2	-5.9	-3,699.5	7,472.7	61.6 %	Sponsored Research	0.0	Other Funds	951.3	5.9	3,699.5	4,656.8	38.4 %	Sponsored Tr and PS	5.9	Total Funds	12,129.5	0.0	0.0	12,129.5	100.0 %	Total	5.9	(6)	7,472,723 divided by		1,945 FYE students taught = 3,842 per FYE					
	(1)	(2)	(3)	(4)	(5)		(ICR)																																												
State Funds	11,178.2	-5.9	-3,699.5	7,472.7	61.6 %	Sponsored Research	0.0																																												
Other Funds	951.3	5.9	3,699.5	4,656.8	38.4 %	Sponsored Tr and PS	5.9																																												
Total Funds	12,129.5	0.0	0.0	12,129.5	100.0 %	Total	5.9																																												
(6)	7,472,723 divided by		1,945 FYE students taught = 3,842 per FYE																																																

Crookston																																																			
Direct Costs	2,807.0	86.3	2,893.3	148.1	7.5	155.6	121.8	106.1	227.9	3,276.8																																									
Indirect Costs	3,993.0	90.1	4,083.1	-148.1	-7.5	-155.6	253.8	21.0	274.8	4,202.3																																									
Total	6,800.0	176.5	6,976.4	0.0	0.0	0.0	375.6	127.1	502.7	7,479.1																																									
State Funds	6,800.0			0.0			375.6			7,175.5																																									
Other Funds		176.5			0.0			127.1		303.6																																									
<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>7,175.5</td> <td>-0.2</td> <td>-1,195.4</td> <td>5,979.9</td> <td>80.0 %</td> <td>Sponsored Research</td> <td>0.2</td> </tr> <tr> <td>Other Funds</td> <td>303.6</td> <td>0.2</td> <td>1,195.4</td> <td>1,499.3</td> <td>20.0 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td>Total Funds</td> <td>7,479.1</td> <td>0.0</td> <td>0.0</td> <td>7,479.1</td> <td>100.0 %</td> <td>Total</td> <td>0.2</td> </tr> <tr> <td>(6)</td> <td colspan="2">5,979,867 divided by</td> <td colspan="4">797 FYE students taught = 7,503 per FYE</td> <td></td> <td></td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	7,175.5	-0.2	-1,195.4	5,979.9	80.0 %	Sponsored Research	0.2	Other Funds	303.6	0.2	1,195.4	1,499.3	20.0 %	Sponsored Tr and PS	0.0	Total Funds	7,479.1	0.0	0.0	7,479.1	100.0 %	Total	0.2	(6)	5,979,867 divided by		797 FYE students taught = 7,503 per FYE					
	(1)	(2)	(3)	(4)	(5)		(ICR)																																												
State Funds	7,175.5	-0.2	-1,195.4	5,979.9	80.0 %	Sponsored Research	0.2																																												
Other Funds	303.6	0.2	1,195.4	1,499.3	20.0 %	Sponsored Tr and PS	0.0																																												
Total Funds	7,479.1	0.0	0.0	7,479.1	100.0 %	Total	0.2																																												
(6)	5,979,867 divided by		797 FYE students taught = 7,503 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																																									
Waseca																																																		
Direct Costs	2,330.4	252.8	2,583.1	6.6	0.3	6.9	12.7	48.1	60.8	2,650.9																																								
Indirect Costs	3,903.7	521.7	4,425.4	-6.6	-0.3	-6.9	60.9	8.6	69.6	4,488.1																																								
Total	6,234.0	774.5	7,008.5	0.0	0.0	0.0	73.7	56.8	130.4	7,138.9																																								
State Funds	6,234.0			0.0			73.7			6,307.7																																								
Other Funds		774.5			0.0			56.8		831.2																																								
<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>6,307.7</td> <td>-0.5</td> <td>-1,346.9</td> <td>4,960.2</td> <td>69.5 %</td> <td>Sponsored Research</td> <td>0.5</td> </tr> <tr> <td>Other Funds</td> <td>831.2</td> <td>0.5</td> <td>1,346.9</td> <td>2,178.7</td> <td>30.5 %</td> <td>Sponsored Tr and PS</td> <td>0.0</td> </tr> <tr> <td>Total Funds</td> <td>7,138.9</td> <td>0.0</td> <td>0.0</td> <td>7,138.9</td> <td>100.0 %</td> <td>Total</td> <td>0.5</td> </tr> <tr> <td>(6)</td> <td colspan="2">4,960,232 divided by</td> <td colspan="2">745 FYE students taught =</td> <td colspan="3">6,658 per FYE</td> </tr> </tbody> </table>												(1)	(2)	(3)	(4)	(5)		(ICR)	State Funds	6,307.7	-0.5	-1,346.9	4,960.2	69.5 %	Sponsored Research	0.5	Other Funds	831.2	0.5	1,346.9	2,178.7	30.5 %	Sponsored Tr and PS	0.0	Total Funds	7,138.9	0.0	0.0	7,138.9	100.0 %	Total	0.5	(6)	4,960,232 divided by		745 FYE students taught =		6,658 per FYE		
	(1)	(2)	(3)	(4)	(5)		(ICR)																																											
State Funds	6,307.7	-0.5	-1,346.9	4,960.2	69.5 %	Sponsored Research	0.5																																											
Other Funds	831.2	0.5	1,346.9	2,178.7	30.5 %	Sponsored Tr and PS	0.0																																											
Total Funds	7,138.9	0.0	0.0	7,138.9	100.0 %	Total	0.5																																											
(6)	4,960,232 divided by		745 FYE students taught =		6,658 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.

Exhibit VIII

Exhibit VIII analyzes the adjusted state supported expenditures (from Exhibit VII) for all functions by college using the common denominator of FYE students taught. The reader should remember that each collegiate unit has a separate and unique mission to follow in employing its efforts.

UNIVERSITY OF MINNESOTA
 FYE Based-State Funded (1)
 Expenditure Profile
 FY 1989

Exhibit VIII

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
Liberal Arts"			
=====			
Instruction	1,627	654	2,282
Research	109	50	159
Public Service	20	12	32
	-----	-----	-----
Total	1,756	716	2,473
Technology			
=====			
Instruction	3,341	1,119	4,460
Research	1,196	719	1,915
Public Service	118	21	139
	-----	-----	-----
Total	4,654	1,860	6,514
Agriculture			
=====			
Instruction	4,380	2,187	6,567
Research	1,622	1,259	2,881
Public Service	391	104	495
	-----	-----	-----
Total	6,394	3,550	9,943
Natural Resources			
=====			
Instruction	7,018	2,142	9,160
Research	3,405	1,655	5,060
Public Service	1,090	229	1,318
	-----	-----	-----
Total	11,513	4,025	15,538
Home Economics			
=====			
Instruction	2,277	1,102	3,378
Research	307	159	466
Public Service	89	29	119
	-----	-----	-----
Total	2,673	1,290	3,963

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
Medicine			
=====			
Instruction	4,724	1,751	6,475
Research	2,641	2,432	5,073
Public Service	204	510	715
	-----	-----	-----
Total	7,569	4,693	12,262
Public Health			
=====			
Instruction	5,484	1,591	7,075
Research	2,102	3,156	5,258
Public Service	69	248	317
	-----	-----	-----
Total	7,655	4,995	12,649
Pharmacy			
=====			
Instruction	9,317	3,446	12,763
Research	603	568	1,171
Public Service	98	275	373
	-----	-----	-----
Total	10,018	4,289	14,306
Nursing			
=====			
Instruction	13,797	4,649	18,446
Research	588	238	826
Public Service	0	38	38
	-----	-----	-----
Total	14,385	4,926	19,311
Dentistry			
=====			
Instruction	14,414	3,563	17,977
Research	1,853	579	2,433
Public Service	122	495	618
	-----	-----	-----
Total	16,390	4,638	21,028
Humphrey Institute			
=====			
Instruction	8,496	2,686	11,182
Research	133	299	433
Public Service	195	733	929
	-----	-----	-----
Total	8,824	3,719	12,543

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
Mortuary Science			
=====			
Instruction	1,905	1,258	3,163
Research	0	0	0
Public Service	0	-2	-2
	-----	-----	-----
Total	1,905	1,256	3,161
Biological Sciences			
=====			
Instruction	4,431	1,478	5,909
Research	2,288	975	3,263
Public Service	72	41	112
	-----	-----	-----
Total	6,790	2,493	9,284
Veterinary Medicine			
=====			
Instruction	7,139	2,229	9,368
Research	4,419	1,488	5,907
Public Service	6,881	767	7,648
	-----	-----	-----
Total	18,439	4,484	22,923
Law			
=====			
Instruction	5,498	1,008	6,506
Research	0	-1	-1
Public Service	1	10	11
	-----	-----	-----
Total	5,499	1,017	6,516
Management			
=====			
Instruction	3,801	1,077	4,879
Research	121	80	201
Public Service	301	82	382
	-----	-----	-----
Total	4,223	1,239	5,462
Education			
=====			
Instruction	3,432	1,277	4,708
Research	422	210	631
Public Service	199	10	209
	-----	-----	-----
Total	4,052	1,496	5,548

Teaching Unit Activity	Direct Costs	Indirect Costs	Total

General College			
=====			
Instruction	2,711	816	3,527
Research	68	13	81
Public Service	4	12	16

Total	2,783	841	3,624
Summer Sessions			
=====			
Instruction	-716	-306	-1,021
Research	0	0	0
Public Service	0	0	0

Total	-716	-306	-1,021
Continuing Education			
=====			
Instruction	1,374	565	1,939
Research	0	-1	-1
Public Service	819	151	970

Total	2,192	715	2,908
Business and Economics-UMD			
=====			
Instruction	2,619	1,646	4,265
Research	142	44	186
Public Service	24	112	136

Total	2,786	1,802	4,588
Education & Human Services-UMD			
=====			
Instruction	2,172	1,480	3,652
Research	28	6	33
Public Service	27	49	75

Total	2,227	1,534	3,761
Fine Arts-UMD			
=====			
Instruction	1,506	1,166	2,672
Research	23	7	30
Public Service	42	148	190

Total	1,571	1,320	2,891

Teaching Unit Activity	Direct Costs	Indirect Costs	Total
	-----	-----	-----
Liberal Arts-UMD			
=====			
Instruction	1,275	1,009	2,284
Research	45	17	62
Public Service	22	14	35
	-----	-----	-----
Total	1,343	1,039	2,382
Medicine-UMD			
=====			
Instruction	15,118	3,983	19,101
Research	1,103	2,001	3,104
Public Service	161	623	784
	-----	-----	-----
Total	16,382	6,607	22,989
Science & Engineering-UMD			
=====			
Instruction	3,192	1,671	4,863
Research	131	147	278
Public Service	38	23	61
	-----	-----	-----
Total	3,361	1,841	5,202
Supportive Services-UMD			
=====			
Instruction	9,122	3,082	12,204
Research	0	0	0
Public Service	0	-52	-52
	-----	-----	-----
Total	9,122	3,030	12,152
Morris			
=====			
Instruction	1,729	1,983	3,712
Research	13	48	61
Public Service	3	66	69
	-----	-----	-----
Total	1,745	2,097	3,842
Crookston			
=====			
Instruction	2,903	4,129	7,032
Research	186	-186	-0
Public Service	153	318	471
	-----	-----	-----
Total	3,241	4,261	7,503

Exhibit IX

Exhibit IX is an eight 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		FY 1989	
	Constant Actual(2.193)*	2,401	Constant Actual(1.908)*	2,332	Constant Actual(1.570)*	2,057	Constant Actual(1.202)*	1,765	Constant Actual (1.153)*	1,406	Constant Actual (1.109)*	1,632	Constant Actual (1.062)*	1,696	Constant Actual (1.000)*	1,627
Liberal Arts	1,095	2,401	1,222	2,332	1,310	2,057	1,468	1,765	1,406	1,621	1,472	1,632	1,696	1,801	1,627	1,627
Technology	1,360	2,982	1,474	2,812	1,464	2,298	2,001	2,405	2,203	2,540	2,556	2,835	2,985	3,170	3,341	3,341
Agriculture	1,478	3,241	1,679	3,204	2,153	3,380	4,069	4,891	4,721	5,443	5,328	5,909	5,332	5,663	4,380	4,380
Natural Resources	1,941	4,257	2,258	4,308	3,396	5,332	4,479	5,384	6,457	7,445	7,930	8,794	9,231	9,803	7,018	7,018
Home Economics	1,559	3,419	1,549	2,955	2,123	3,333	2,673	3,213	2,901	3,345	2,965	3,288	3,084	3,275	2,277	2,277
Medicine	3,001	6,581	2,945	5,619	3,533	5,547	4,634	5,570	4,411	5,086	3,915	4,342	4,294	4,560	4,724	4,724
Public Health	1,645	3,607	1,535	2,929	1,663	2,611	3,472	4,173	4,037	4,655	4,224	4,684	5,455	5,793	5,484	5,484
Pharmacy	3,124	6,851	3,917	7,474	4,307	6,762	7,013	8,430	7,209	8,312	7,388	8,193	7,609	8,081	9,317	9,317
Nursing	4,287	9,401	4,163	7,943	5,269	8,272	8,373	10,064	9,992	11,521	10,806	11,984	11,883	12,620	13,797	13,797
Dentistry	4,076	8,939	5,691	10,858	7,295	11,453	9,886	11,883	11,043	12,733	13,101	14,529	13,340	14,167	14,414	14,414
Mortuary Science	1,433	3,143	2,091	3,990	1,695	2,661	2,298	2,762	2,878	3,318	2,845	3,155	5,009	5,320	1,905	1,905
Humphrey Institute	0	0	0	0	4,193	6,583	4,504	5,414	5,057	5,831	2,526	2,801	5,417	5,753	8,496	8,496
Biological Sciences	1,577	3,458	1,741	3,322	1,757	2,758	2,319	2,787	2,652	3,058	2,995	3,321	3,781	4,015	4,431	4,431
Veterinary Medicine	6,289	13,792	5,913	11,282	7,439	11,679	12,003	14,428	11,682	13,469	6,500	7,209	7,111	7,552	7,139	7,139
Law	1,587	3,480	1,960	3,740	2,441	3,832	3,109	3,737	3,371	3,887	3,403	3,774	4,973	5,281	5,498	5,498
Education	2,402	5,268	2,551	4,867	2,783	4,369	3,183	3,826	3,325	3,834	3,316	3,677	3,335	3,542	3,432	3,432
Management	1,051	2,305	1,370	2,614	1,305	2,049	1,941	2,333	1,865	2,150	2,249	2,494	3,285	3,489	3,801	3,801
University College	2,640	5,790	3,045	5,810	3,595	5,644				0		0		0	0	0
General College	743	1,629	886	1,690	793	1,245	806	969	1,061	1,223	1,284	1,424	2,124	2,256	2,711	2,711
Duluth-Medicine		0	9,472	18,073	8,453	13,271	10,774	12,950	11,315	13,046	11,580	12,842	12,348	13,114	15,118	15,118
Duluth-Social Development		0	2,230	4,255	2,837	4,454	4,317	5,189	0	0		0		0	0	0
Duluth-Education		0	1,100	2,099	1,095	1,719	1,489	1,790	0	0		0		0	0	0
Duluth-Education & Human Services									1,611	1,857	1,981	2,197	2,444	2,596	2,172	2,172
Duluth-Letters & Sciences		0	921	1,757	1,107	1,738	1,759	2,114	0	0		0		0	0	0
Duluth-Liberal Arts									1,080	1,245	1,320	1,464	1,521	1,615	1,275	1,275
Duluth-Science & Engineering									2,525	2,911	3,234	3,587	3,247	3,448	3,192	3,192
Duluth-Fine Arts		0	1,379	2,631	1,516	2,380	1,661	1,997	1,460	1,683	1,317	1,461	1,429	1,518	1,506	1,506
Duluth-Business & Economics		0	876	1,671	1,177	1,848	1,880	2,260	1,759	2,028	2,174	2,411	2,403	2,552	2,619	2,619
Duluth-Supportive Services		0	0	0	0	0	2,196	0	2,076	0	1,931	0	3,801	0	0	9,122
Morris	1,292	2,833	1,807	3,448	1,755	2,755	1,479	1,778	1,660	1,914	1,607	1,782	1,744	1,852	1,729	1,729
Crookston	1,454	3,189	1,737	3,314	1,702	2,672	2,148	2,582	3,008	3,468	2,798	3,103	3,219	3,419	2,903	2,903
Waseca	1,265	2,774	1,619	3,089	1,912	3,002	2,042	2,454	2,039	2,351	2,067	2,292	2,193	2,329	2,452	2,452

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

APPENDIX A

Instructional Cost Study Outline of Direct Expenditures And Other Specific Caveats

Instructional costs include expenditures from all current accounts coded on the account profile with function codes of 060-instruction, 070-instructional trust fund, 030-academic support or 020-student services, which also generate degrees and/or credits. Traditionally, these instructional accounts have been coded with department numbers in the range 2000-4199.

Instructional costs are segregated into state funds and other funds. The following funds are considered state funds:

- A) 01XX funds - These funds are supported by the general legislative appropriation (O&M) and tuition and are considered unrestricted.
- B) 03XX - These funds (excluding 0329 and 0330 which are funded by temporary investment income earned on the 03XX funds) are the state special appropriations

Any other account with the proper function code will be included in the other funds. These accounts typically include:

- A) 0207 and 0210 - These funds are federal appropriations for the Bankhead-Jones and Morrill-Nelson Acts.
- B) 09XX-4XXX - These accounts are generally restricted and normally identified as instructional trust funds. The sources of support for these funds include the federal government, endowments and gifts. Please note that only the 09XX-4XXX accounts with the proper function codes are instructional. The numbering sequence has also been used for accounts with public service, student aid or training function codes.

All student aid expenditures, class 42X, are excluded from total instruction. Student aid expenditures include stipends, tuition, and non-service fellows. Additionally, instructional expenditures are adjusted to match expense with benefit received for practices that are not accounted for on the general ledger. These practices usually involve leaving expenses in an 0100 instructional account which really pertain to another function, i.e., research or public service. One example of this is cost sharing. These adjustments include:

- A.) Cost sharing - Cost sharing is required on many federal research projects, usually occurring as a portion of the principal investigator's salary. ORTTA's effort certification system is used to develop the entry to reduce

instructional costs and increase research costs for the cost sharing adjustment. The entry may be understated, however, due to unreported cost sharing. Salaries charged to research by this procedure are in many cases providing graduate education jointly with research. While the identification of such research efforts as instruction overstates instructional cost, their exclusion undoubtedly understates it.

- B.) Departmental administration - ORTTA supplies an analysis by function (instruction, research and public service) of the departmental administration expenditures. Instructional expenditures are reduced and research and public service expenditures are increased.
- C.) Departmental adjustments - Additional exclusions are made, based on a college and/or departmental review. These exclusions are intended to remove expenditures that do not result from student credit hours and/or degrees from accounts with instructional function codes. The exclusion process may apply in whole or in part to any particular program.
- D.) State Specials - Instructional expenditures are either increased or decreased to balance actual expenditures on state specials to the appropriation amount. There is no corresponding offset to research or public service.
- E.) Other adjustments - These adjustments are applied as a percent of unadjusted direct instructional expenditures. The percents were developed as a result of past analysis.
 - 1. The Medical School is adjusted to decrease instruction and increase student financial aid for the medical fellow expenses.
 - 2. Veterinary Medicine is adjusted to decrease instruction and equally increase research and public service.
 - 3. Continuing Education is adjusted to increase instruction for the amount of expenditures pertaining to student credit hour and/or degree granting programs.
- F.) Workstudy - All workstudy expenditures (budget 91) are removed from departmental accounts and reclassified as student financial aid.
- G.) O & M reconciliation - General and administrative expenditures are either increased or decreased to balance total state expenditures to the operations and maintenance appropriation.

An additional issue concerns department service accounts. These funds are unrestricted and may be used for all missions of the collegiate unit. Since these accounts are supposed to only recover the cost of providing the service, any over or under recovery should be negligible. For cost study purposes they have been grouped with public service accounts. The implementation of the above considerations presents a reasonable accumulation of the net departmental cost of credit and degree activities.

The following is a listing of the original issues and recommendations of the Academic Cost Committee.

Which funds should be included in the base against which tuition is compared? (recommendation 14, p. 17).

We recommend that for the 1976-77 study, in calculating departmental direct costs, all costs under control of the budgetary college continue to be classified as direct. However we note that 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 (\$119/SCH), under 4% of total cost for 1-level courses in mechanical engineering (\$1/SCH). 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, so as 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; MPIS proposals for meeting these recommendations are provided in Exhibit II.

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 that 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. for Ad University Stores, Employee Benefits	- Total U expenditures, including outstate locations.
b) Partial absorption cost pool (50% applicability, to recognize similar support at outstate locations.) e.g., Business Office Personnel, Purchasing, Data Processing	- 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 expenditures of instruction and research.
3. Graduate School Administration e.g., Graduate School, 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)
05/23/90

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.¹ 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.

¹ 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.

Departmental support expenditures for a given fund source are defined as 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.² 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_{df} = 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_{dr} = instructor clock hours taught in department (d) by faculty of rank (r) at course level (l).

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

² 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.

$SICH_{dl}$ = student instructor clock hours taught at course level (l) 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

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

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

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

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

$$EXP_{dfl} = \left[\sum_{r=1}^n \left(\frac{ICH_{drl}}{TICH_{dr}} \right) * FS_{dfr} \right] + \left[DSC_{df} + CSC_f * \left(\frac{TSICH_d}{CSICH} \right) \right] * \left(\frac{SICH_{dl}}{TSICH_d} \right)$$

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

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

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

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

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_{dff} . 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 $\frac{SICH_{dl}}{CSICH}$ 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_{dff} '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_{dl} , to yield expenditures per student credit hour for fund (f) and level (l). Or the EXP_{df} 's can be summed from 1 to n_f ($\sum_{f=1}^{n_f} EXP_{df}$) to yield total expenditures over all of fund sources for level (l). These sums can then be divided by SCH_{dl} ($[\sum_{f=1}^{n_f} EXP_{df}] / SCH_{dl}$) 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,

$$\left(\sum_{d=1}^n \sum_{f=1}^n EXP_{df} \right) / \left(\sum_{d=1}^n SCH_{dl} \right)$$

is collegiate expenditures per student credit hour for all funds in course level (l). 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 Information Service. 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 Student Support Services reports.

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May 23, 1990

To: President and Vice Presidents
From: David J. Berg, Thomas I. Gilson and Sarah B. Delaney
Subject: Instructional Cost Study, 1988-89

Enclosed are the 1988-89 cost schedules and accompanying narratives, including the user's guide and appendices.

The 1988-89 study indicates that tuition support of state funded instructional costs is 35.1%, an increase of .7% from 1987-88. The 1988-89 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 net tuition revenue in excess of state higher education policy, for 1988-89, is \$4,708,000. This calculation reflects the removal of the Medical Fellow Specialist tuition subsidy from gross tuition revenue. Department of Finance and legislative analysts have repeatedly discounted University attempts to expand the appropriations base via excess tuition. 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 non-instructional 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/SBD:cal