

REPORT
of
COMMITTEE ON EXAMINATION

This is to certify that we the undersigned, as a Committee of the Graduate School, have given Ruby May Coon final oral examination for the degree of Master of Science. We recommend that the degree of Master of Science be conferred upon the candidate.

Minneapolis, Minnesota

June 3 1912

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Chairman

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THE UNIVERSITY OF MINNESOTA

GRADUATE SCHOOL

Report
of
Committee on Thesis

The undersigned, acting as a Committee of the Graduate School, have read the accompanying thesis submitted by Ruby May Coon for the degree of Master of Science. They approve it as a thesis meeting the requirements of the Graduate School of the University of Minnesota, and recommend that it be accepted in partial fulfillment of the requirements for the degree of Master of Science.

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Date June 3, 1922

AN INVESTIGATION FOR THE PURPOSE OF ASCERTAINING CERTAIN
IMPORTANT COST ELEMENTS IN HOME ECONOMICS IN
STATE AIDED HIGH SCHOOLS

A Thesis submitted to the
Faculty of the Graduate School of the
University of Minnesota

by

Ruby May Coon

In partial fulfillment of the requirements
for the degree of
Master of Science

June 1922

MDM
8C-783

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INTRODUCTION

Satisfactory school accounting and reporting is without doubt one of the weakest aspects of the administration of school systems. (Baker, 1917) While many improvements have been made in methods of securing larger amounts of money for school maintenance little has been done toward improving the manner of handling this money. A number of studies include costs of instruction in high school subjects but these are characterized by meagerness of data and lump-sum methods. (See pages 5-6) It is obvious that all high school subjects will not influence the cost of instruction in the same way. For example, factors influencing the cost of Latin are very different from those affecting the cost of Agriculture. Only by very careful investigation of the items of expenditure for each department of the high school together with the factors influencing these costs can improvements be made in budgeting the school's money and in apportioning this money between departments.

The home economics department has obviously a great many more current expenses which are controlled more or less by the teacher. Since this is true there is opportunity both for a considerable variation in the amount of money spent and also as to the wisdom of these expenditures.

Many radical conclusions have been drawn concerning the cost of home economics instruction without sufficient data to verify them. This study was undertaken as a preliminary step in helping to standardize home economics costs. To this end data have been gathered from Minnesota State Aided High Schools and such conclusions drawn from this data as seemed justifiable. In securing this data the writer has had the cooperation of the State Department of Education.

DISCUSSION OF LITERATURE

Since there is so small an amount of available information concerning the cost of home economics instruction a survey of literature bearing upon this topic must of necessity be concerned with matters related to general school costs, such as school expenditures and methods of keeping accounts. A study of this literature will, however, aid in pointing out the need and means of standardization in the home economics field.

The national importance of the subject of school statistics is shown by the fact that the National Education Association has made strong efforts to improve school reports and secure uniformity. The topic was seriously considered as early as 1859 but not until 1899 and 1900 did the discussion do more than point out a need for uniformity in school reports as a basis for comparison between schools. In 1899, however, the committee on Uniform Financial Reports recommended to the Department of Superintendents that a study of the financial school reports of other similar cities would be a most useful means of estimating proper expenditures, yet that present reports were of little value.

In February 1912 a form was adopted for reporting financial statistics This was prepared by the U. S. Bureau of Education, U. S. Census Office, the

Association of School Accounting Officers, and the N. E. A. Committee of the National Council of Education on Uniform Records and Reports under the leadership of G. D. Strayer.

It is difficult to obtain data as to the extent of the use of this form. Cubberley's statement is typical in regard to this point: "With uniform financial reports a comparison of costs for different items and for different parts of a school system is now possible."

Baker (1917) reports that a revised plan of school records and school accounting went into effect August 1, 1915 due to the work of G. D. Lizer, Sec. of the Bd. of Education of Virginia, Minnesota

Whitney (1918) recommends the report form of the United States Bureau of Education as a system of accounting for public schools since it furnishes identical terminology and distribution of money items so that revenues and expenditures in systems using it may be compared. He further states that a number of the smaller towns as well as cities are using this plan of accounting and many have adopted the set of forms used exclusively in New York State. The vagueness of the "many" is worthy of note.

From Baker's report (June, 1917) it might be concluded that there is further need to urge the adoption of uniform report blanks. He says that in our present situation no comparisons of any value are possible among cities and towns of the same size. He states: "There is no uniformity of recording and reporting, and each source of material that one attempts to use is in totally different terms. This makes comparisons well nigh impossible at present, especially among cities and towns below 5,000. Sometime when we have a uniform system of accounting throughout the state, we shall be able to compare school with school and find where we are lax or strong."

Cook (1920) discusses the question in the future tense: "Standardization of accounts will enable school systems to establish relationships on a

common basis, and to talk in the same language upon the same matters."

Dutton and Snedden (1909) further urge that, if the greatest economy is to be practiced, accounts should show how much is spent for each item in each department in order to tell how much the educational policies cost which the school system advocates and carries out.

Hutchinson (1914) says that the U. S. Commissioner of Education and the Auditor of the Board of Education of N. Y. City are reported to have repeated the statement that figures may make or unmake policies." Hutchinson further states: "It is from quantitative data that the best and only truly accurate measure of methods can be obtained. Before standardization can take place, data must be provided; and before data can be provided, there must have been installed the mechanism for their collection."

Storer (1918) and Gould (1918) urge need for uniformity in school accounting in order to work out standard units of cost.

Hutchinson defines unit cost as, "By unit costs in education we mean the total cost of education or the cost of any part of it, divided by the entire number of units of any kind that can be used to determine the total cost of public education or any part of it."

Many units of cost have been used in various studies. Liver's study of 1921 indicates a lack of uniformity in units cost used in towns of ten thousand to cities the size of Boston. Some of the units used in determining costs were average daily attendance, average daily membership, average enrollment, highest enrollment, per capita cost, cost per capita, cost based on each 1% of children (from five to fifteen) in the total population, pupil instruction hour, room instruction hour, teacher instruction hour, plant instruction hour, one thousand pupil instruction hour, and number of pupils promoted. Size of school and the complexness of the school systems make it difficult to base all costs on one unit. Even within the same school system more than one

unit is often used. Livers concludes from his study that while other units ^{be} may satisfactory in some cases the unit, that for simplicity and its ability to care for all cost items, is the pupil instruction hour. This unit is connected with the child and his activity. It means an hour of sixty minutes during which the pupil is under the instruction of the teacher.

Bobbitt, Judd, Wheat, Alexander and many others compute cost on the basis of 1000 student hours since this unit seems large enough to make a sum worth considering from the administrative view point.

In spite of this lack of uniformity of reports certain educators seem able to compile reports on costs of high school instruction. Some make no protest against the present system of keeping accounts. Such studies as those of Judd, Wheat, Homan, White, Monsee^s, and others are of value in giving comparisons of costs of various high school subjects but they would be of more value if the reports included original data so that the reader could verify conclusions, use data for some other study, and be able to better interpret summaries. For example, it is of interest to know that \$1200 is expended for the home economics department but it would be of considerable more value to know the items of expenditure which made up this amount, thereby furnishing data on which future increase or decrease in funds might be based. It likewise would be easier to account for great differences in cost such as are shown in the studies below:

Monsee's study of 1918 includes the following:

"Table 4. Cost per pupil-recitation of instruction and of maintenance and operation combined of those of the 32 subjects offered in all four white schools.

Home Economics cost at	<u>Central</u>	<u>Man. Tr.</u>	<u>N. E.</u>	<u>Westport</u> "
	.483	.310	.605	.197

Judd, Rugg, and others (1918) determined the following:

"Cost per 1000 Student Hours for Instruction in Various Departments of four St. Louis High Schools... together with Average Salaries.

	1912-13	1913-14	1914-15	1915-16
Schools	Cost per 1000 Student Hour	Cost per 1000 Student Hour	Cost per 1000 Student Hour	Cost per 1000 Student Hour
Central	63.72	67.68	65.40	94.08
McKinley	65.88	83.64	74.88	74.76
Soldan	68.76	72.72	74.52	83.88
Average of 3 white schools	66.12	74.68	71.60	84.27
			72.60	62.64
				84.36

In neither of the above studies nor in other studies of like nature, did the writers discuss factors which accounted for these variations in cost. Likewise, in no case were itemized expenditures included in the data.

From the Minnesota State Department of Education we find reports concerning costs which bear out the lack of uniformity in accounting as indicated in this literature. The department spends much time going over reports of the state high schools in an attempt to get a standard unit of cost which will make the annual report of the department of more value to those in the field. The form relating to cost of home economics instruction used in the annual report of the State High School.

Inspector is as follows:

Location of school	7th Grade		8th Grade		High School Classes				Annual Cost of instruction
	Total No. con- trolled	Total No. min. per wk.	Total No. con- trolled	Total No. min. per wk.	No. in 1st year	No. in 2nd year	No. in 3rd year	No. in 4th year	

From such a table an interested reader can make very rough comparisons concerning total costs of instruction in schools where the enrollment is

approximately the same but there is no opportunity to make a detailed comparison to determine what particular items have increased or decreased the cost of instruction in certain places. The schools are listed alphabetically with no attempt at classification according to enrollment or size of town.

According to Dutton and Snedden (1909) the following are good criteria for judging the value of a published financial statement:

1. Its truthfulness
2. Its explicitness in clear classification and easily understood statement.
3. The amount of interpretation and comparison which it provides.

The State report is the truth as presented by that data, is explicit and clear in its classifications but provided for only a small amount of interpretation and comparison. However, this is a great improvement over the 1915 report which did little more than to give the number enrolled in home economics.

Quoting from the 1920 report of the State Board of Education upon the Revision of State Aid: "With aid to industrial departments forming so large a part of the state support to H. S., it becomes imperative that the state define the purpose of such aid and its policy in distributing the same. To this end it must set up definite standards in terms of actual conditions of state need in the field; it must determine the amounts of aid which would mean a fair distribution to the various industrial departments; it must determine the effect of state aid and evaluate whether accomplishments and results are commensurate with the amounts of money granted."

To this end a careful intensive investigation of the costs of Agriculture, Home Economics, Manual Training, and Commercial Training was conducted. A very brief summary of the conclusions based on this study is here give.

Table I Showing the rapid growth of home training departments.

Year	Number of Home Training Department	Total Enrollments of H. E. Departments
1910-11	10	418
1914-15	125	5853
1916 -17	201	9788

Average % of H. S. pupils enrolled in Home Economics from 1911 to 1917-18 inclusive was 16.6%.

Average cost in cents per pupil per recitation hour for year 1916-17 was \$0.054

Average cost per student per recitation hour, one year of 180 recitation hours was \$9.72.

Table II Comparison of costs of industrial work compared with costs of academic work:

Department	Cost per pupil recitation cents	Costs compared to academic %
Academic (regular H. S. work)	5.8	100
Commercial Training	4.8	82.7
Home Economics	5.4	93.1
Manual Training	8.1	139.
Agriculture	18.4	317

From table II it can be seen that both home economics and commercial departments cost less than other departments in either the industrial or academic field. Both receive a more generous percentage of state support than does manual training. The costs of these departments never exceed those of the academic field. Other important conclusions regarding state aid were discussed. The purpose of citing this study is not to discuss problems of state aid but to show the importance of standardizing costs of instruction.

To further this work of standardizing costs of home economics instruction the State Department had the costs tabulated in the following manner.

Cost of Home Economics for the School Year 1920-1921

Place	Pupils enrolled	No. 80 min. lessons	Total pupil lessons	Cost per lesson	Cost per pupil per year
Name of towns listed alphabetically					

The results of these computations for 211 cases were so varied no attempt has been made to classify them. The cost per grade pupil per year ranged from \$3.00 to \$47.439 and that for high school pupils from \$12.6215 to \$111.492. Such a variation could not be due to local conditions alone. It would seem that such variation would be due in large part to the system of keeping accounts. Evidently some departments include many more items in the cost of instruction than do others. Each community may thoroughly understand the basis upon which its school financial reports are made and what items of expenditure are considered legitimate for a given department; yet there is no question but that it is impossible to determine anything like an accurate statement of costs when the units of the original data are different. For example, in some schools costs of supplies for lunches for children of the fresh air school are included in the home economics food supply cost. This may be permissible if accounts are kept simply for the purpose of listing all food costs. However, such accounts would not furnish an accurate basis for showing the local school board and community the cost of home economics food supplies. There, likewise, would be no value in comparing such accounts with accounts of those in a school where it was recognized that cost of lunches for

children of the fresh air school was not a legitimate item of expenditure to include with home economics costs.

From this survey of the literature, bearing upon the subject, it will be seen that there has been sufficient material published on the topic of the importance of determining costs, and on the need for better methods of collecting data but that so far as studies determining costs of any one phase of instruction, there is but little available material.

THE PROBLEM

Reports thus far have been based largely upon total annual costs of home economics. This study is concerned particularly with a certain group of expenditures for supplies used in home economics instruction incurred during the first semester of 1921-22 in the state aided high schools. It includes also a study of the cost of the equipment of home economics departments and a study of the expenditures for maintaining and adding to this equipment during the first semester of 1921-22. The expenses outlined represent practically all the money spent for supplies used in instruction and all of the money spent for replacing old equipment and buying new equipment during one semester. It does not include expenses for the repair of equipment. This study is not concerned with finding the total cost of instruction in such a way as to compare it with the cost of instruction in other subjects. It is recognized that such cost finding would involve a distribution of the proportionate part of the overhead, general operation costs and ~~general operation costs~~ and general maintenance charges which should be chargeable to home economics classes. Further, this study does not include the cost of teaching which is the largest single factor in the cost of home economics training.

The home economics department includes the seventh and eighth grades as well as the high school.

METHOD OF PROCEDURE

The data which furnish the basis of this study were secured from blank forms sent out by the State Department of Education to the superintendents of schools in the state aided high schools. A copy of the form used follows:

COUNTY _____ SCHOOL _____ LOCATED AT _____

HOME ECONOMICS REPORT FOR FIRST SEMESTER 1921-1922

I. Plan Of Organization Of School (Mark X)

State Aided High School

State Aided Graded School

II. Organization of Courses In Elementary And High Schools For Year 1921-1922

Year	Semester	Home Economics Subject	Weeks offered	Periods per wk.	Length of period
7th Grade	First				
	Second				
8th Grade	First				
	Second				
1st Year Home Economics	First				
	Second				
2nd Year Home Economics	First				
	Second				
3rd Year Home Economics	First				
	Second				
4th Year Home Economics	First				
	Second				

V. Supplies And Running Expenses.

Sources Of Revenue.

List the sources of revenue for the home economics department other than funds of the school board.

Food Supplies

Does the school board pay the entire cost of food supplies? _____

Do the students pay part of the cost of food supplies, i.e., for meals, for bread, cake or meat lessons? _____

Do the students work individually all of the time in the foods classes? _____

Do the students work individually only part of the time? _____

If group work is done, how large are the groups? _____

Indicate the number of meals served in the following grades the first semester:

7th _____ 8th _____ 9th _____ 10th _____ 11th _____

Is the course in home management limited to class discussion? _____

How many weeks of food preparation are allowed in the home management course? _____

Textiles and Clothing

Does the school board furnish such equipment as needles, thread, scissors, etc? _____

Does the school board pay for textile supplies, including samples of fabrics for each student? _____

Fuel

What kind of fuel is used? _____

If gas or electricity is used, is there a separate meter for the home economics department? _____

Laundry

Is the laundry work done by the students? _____

Books

In what home economics subjects are text books used? _____

Who buys the text books? _____

How many books are in the library which are usable for home economics work? _____

What is the money value of the home economics reference library? _____

What is the yearly expenditure for magazines for the home economics department? _____

Cost Of Illustrative Material.

Illustrative material includes food charts, sewing machine charts, textile fiber exhibits, samples of fabrics kept for school use, etc. It does not include books and magazines.

Cost of illustrative material for foods section _____

Cost of illustrative material for clothing section _____

CURRENT EXPENSES FOR FIRST SEMESTER 1921 - 1922

FOODS SECTION

Note: In the foods section do not include such expenditures as those for the school lunch, bread club, school parties, etc., for such items should not be charged against the cost of home economics instruction. If such items must be included in order to make the report, indicate the fact in some way.

	Cost of item	Expenditure for section	Expenditure for dept.
Groceries, milk, meat _____	1		
Laundry _____	2		
Fuel _____	3		
Illustrative material for foods work _____	4		
Ice _____	5		
Books and magazines for foods work _____	6		
Small equipment for foods work _____	7		
Large equipment for foods work _____	8		
Total expenditure for foods section (Sum of 1,2,3,4,5,6,7,8) _____			

CLOTHING SECTION

Illustrative material for clothing section _____	9		
Books and magazines for clothing work _____	10		
Textile and clothing supplies _____	11		
Large equipment for clothing work _____	12		
Total expenditure for clothing section (Sum of 9,10,11,12) _____			

Grand Total for Home Economics Department _____

Returns were received from 145 schools*. Of these seven were not entirely complete in regard to the data on "Current Expenses for First Semester 1921 - 1922." Thus, part of the data is based on 145 cases and part on 138 cases but at all times the case numbers are kept constant and at no time are conclusions based on 145 cases when data for only 137 cases are tabulated. Upon examination of the reports received it was thought wiser to eliminate those from Minneapolis, Saint Paul, Duluth, and Nashwauk since each of these would furnish material which would not be representative of the state.

The form of report used was drawn up with four ends in view: first, to define as clearly as possible each legitimate item of expenditure; second, that the several items of expenditure be so reported that they would admit of comparison; third, that there be an attempt to distinguish between expenditures for maintenance and expenditures for capital outlay; fourth, that certain miscellaneous information affecting costs be secured.

A study of the blank forms used will show the grand totals reported on the form regarding minutes of work, enrollment, expenditures, etc. were not used as a basis for conclusions except as they were checked by other information given.

Since it would seem to be of interest to determine how large an increase or decrease of enrollment was a determining cost factor the cases were grouped according to the enrollment in the department. Only one school of group XI and two schools of group XII reported. The data presented from these schools seemed, upon investigation, sufficiently accurate to warrant including them as representative of the larger enrollment groups.

In each group the totals and averages for each item of expenditure, enrollment, etc. were determined by the usual arithmetical method. Since

*Data from a larger number of schools were received but too late to include in this report.

there were a number of extreme entries, both large and small conclusions could not be based on this one method alone. The median was used as well as the average since the median is not affected by extreme entries. The median cost is the cost above and below which there is an equal number of cases. To illustrate, if \$100 is the median cost of food supplies in one group, there are as many schools paying less as there are paying more than \$100 for food supplies. Thus the median would not be changed any more by a \$20 entry than a \$300 entry since either would be counted as one of the schools. It is clear how such entries would affect the average.

The numbers enrolled in the departments and courses in the departments were used instead of average daily attendance or average daily membership since it was thought more accurate. Schools differ much in determining average daily attendance and membership.

It was hoped that an accurate cost per pupil instruction hour of eighty minutes during the first semester of 1921-1922 based on costs of supplies and not including teachers salaries. It therefore appears in the form. The eighty minute instruction hour was chosen since more schools schedule the home economics subjects this way. Could the data have been secured it was expected to treat it in the following manner:

The length of the class period would be reduced to a fraction of eighty minutes and multiplied by the number of class meetings each week times eighteen the number of weeks in the first semester. This product, which would represent the length of time the class met during the first semester, times the number of students taking the subject would give the total number of eighty-minute student hours of instruction. This product divided into the total cost of supplies for instruction in the subject would give the cost of one eighty-minute student hour of instruction. The reasons this method could not be used will be discussed in the results. See pages 22-24.

Expenditures for equipment and all other items concerned with increasing the teaching facilities of the department were so tabulated as to distinguish them from expenditures made to enable the work to be carried on with present facilities.

DATA

Tabulations of the original data collected for this study are included in the appendix. Summaries of these tables and tables emphasizing significant points are included in the discussion of results. A number was given to each city and this number used in describing the cases throughout the study.

Throughout the tables the schools are grouped according to the following range of enrollment:

Group Number	Range of Enrollment
I	16 - 29
II	30 - 39
III	40 - 49
IV	50 - 59
V	60 - 69
VI	70 - 79
VII	80 - 89
VIII	90 - 99
IX	100 - 199
X	200 - 289
*XI	319
XII	444 - 477

DISCUSSION AND INTERPRETATION OF RESULTS

Rooms occupied by the Home Economics Departments

It was not the purpose of this study to show any exact relationship between the space occupied by the department and the cost of instruction. Such a problem comprises a study in itself. Questions relevant to this, however, will be discussed later.

The following table furnishes a very general idea of the departments in 145 cases. Since there is no data with which to compare this we can only suggest changes which have been taking place in departments in regard to space. It will be noted in table I that in 13 cases there is only one room for all work. No statement can be made here concerning the desirability or undesirability of this situation. Sixty-eight of the 145 cases have dining rooms. In consideration of accepted aims for home economics in the high school this would seem to be a decided improvement over former conditions. One school reported a room for related art which indicated that in this school the art and home economics departments are not considered as one. There is an increasing number of storerooms, fitting rooms, and laundries. The introduction of the laundry is a comparatively new use and would probably affect the equipment cost of space rather than the running expenses.

Since there is no definite system of appraisal of home economics departments, as referred to on page , the question of space influences cost only in capital outlay.

Table I. Showing the number of rooms in Home Economics departments.

Group Number	Number of Cases in Group	Rooms													
		Foods Lab.	Small kitchen	Pantry	Dining room	Clothing Lab.	Foods and Clothing	Store room	Fitting room	Laundry	Bedroom	Liv - ing room	Relat - ed art	Bath room	Lunch room
I	3	2			1	3									
II	9	5		3	2	5	4		1	1					
III	17	13		3	6	13	4	1							
IV	24	23		2	11	23	1	2	1						
V	20	17		2	8	17	3	2	3	1					
VI	14	14			8	14		1	2			1			
VII	13	13		4	7	13		1	1						
VIII	11	11		1	5	11		1	2	1					
IX	25	24		8	13	24	1	3	7	3	1				
X	6	6	2	3	6	6		1		2	2	1		1	
XI	1	1			1	1			1					1	
XII	2	2				2									
		131	2	26	68	132	13	12	18	8	3	1	1	1	1

Equipment

Table II Showing the value of the present equipment in the departments.

Group Number	Number of cases in group	EQUIPMENT		
		TOTAL VALUE	AVERAGE VALUE	MEDIAN VALUE
I	3	1277.00	425.66	259.00
II	7	5689.00	804.00	725.00
III	15	12345.12	823.00	711.25
IV	22	19306.92	877.59	815.00
V	17	19695.51	1158.56	1247.00
VI	11	11937.50	1085.23	892.00
VII	12	14607.83	1217.33	1140.00
VIII	7	5789.70	827.10	742.70
IX	21	36058.94	1717.09	1392.07
X	5	13517.50	2703.50	1700.00
XI*	1	3440.00	x	x
XII*	1	8157.79	x	x
	122	151762.81		

*Average and median costs in groups XI and XII could not be determined since only 1 case of each group reported.

Table I is of small significance except to show how difficult it would be to obtain an accurate statement as to the expenditure for capital outlay. Averages and medians are based on the 1122 cases reporting the item since it is quite certain that the cases not reporting did not fail to do so because they had no equipment but rather because they were unable to furnish the data.

Weakness in the accounting system is again emphasized for some schools could merely estimate the initial cost. In all cases failure to report is not due to weakness in accounting, if we consider only the local community, but to the fact that costs of equipment for all departments are included under one item, and it would be tedious labor to furnish accurate information for any one department. In other cases the school system had discarded many reports and records from time to time making it impossible to secure the data.

From the table we note a general, though not consistent tendency, to increase in both the average and median expenditure. Further examination of the original data (see Table XXXVII) shows a failure to report cost of much of the essential equipment. The reports are not reliable enough to warrant drawing any very definite conclusions.

To summarize it may be said that apparently enrollment in home economics does not affect the expenditure for equipment materially except when the enrollment is very radically increased; further that in many cases accurate account of cost of equipment is not kept; that often a lumpsum method of keeping accounts is used, and that in many cases reports are discarded.

Organization of Courses

From table XXXVII of the appendix the following table of frequency is determined:

<u>Years of Home Economics work offered</u>	<u>Frequency</u>
2	3
3	7
4	92
4.5	5
5	23
5	2
6	6
	<u>138 cases.</u>

Thus four years of work is usually offered, - seventh and eighth grade and two years of high school work. There was great variation in the schools as to whether foods or clothing work was offered in the seventh year.

It must be remembered that while there is fortunately an increased tendency to name courses according to the content of the course, i.e., house furnishing, foods and cookery, textiles, etc. There is still a large number of schools which use such terms as cooking and sewing. Hence, there is an added difficulty in attempting to determine an accurate cost per unit instruction hour. Tables XXXVIII and XXXIX of the appendix show in part how impossible it is to do

this. To determine an accurate cost of food we should know exactly how many weeks of foods laboratory work are offered. It is not fair to include time spent in discussing home management problems when there is no laboratory work. On the other hand, although few cases reported this, it is known that in most cases of home management courses several weeks are given over to food preparation as related to the planning of meals. In like manner home nursing courses should not be charged to clothing.

Another factor which made it impossible to figure the cost per pupil instruction hour was the great variation in the length of the class periods. The following table shows the variation in time schedules.

Table III. Showing the Frequency of Occurrence of Various Period Units in 138 Schools.

Group Number	Number of cases	Foods Courses										
		30	35	40	45	50	60	70	75	80	85	90
I	3									2		
II	9									8		1
III	17			2		2				14		1
IV	24			2			2	1		21		2
V	20			2			2		2	14		4
VI	14				1		1		1	9		3
VII	13			3			1			11		2
VIII	11				1		1			9		2
IX	25			1			1			15		9
X	6		1							5	1	1
XI	1									1		
XII	2						2					
	145		1	10	2	2	10	1	3	109	1	25

(Table III is continued on following page)

Table III (continued)

Group Number	Number of cases	Clothing Courses										
		30	35	40	45	50	55	60	75	80	85	90
I	3			1						3		
II	9			2	1			1		5		
III	17			5	1			2	1	13		1
IV	24	1		1		1	1			18		2
V	20			5	1			2	2	13		5
VI	14	1		2		1	1	1	1	10		3
VII	13			1				1		10		2
VIII	11			2	1			1		7		1
IX	25	1		1	4			3		15		8
X	6		1							5	1	
XI	1									2		
XII	2							3				
	145	3	1	20	8	2	2	14	4	101	1	22

Group Number	Number of cases	Other Courses										
		30	40	45	50	60	75	80	90			
I	3											
II	9									1		
III	17							3	1			
IV	24		3	1				10	1			
V	20		4				1	3	3			
VI	14		5	1					1			
VII	13											
VIII	11			1				1	1			
IX	25		3	3		3		4				
X	6		2					6				
XI	1							2				
XII	2					3						
	145		17	6		6	1	29	8			

True, these periods, could be reduced to fractional parts of the unit hour chosen but, when there is such a great variation, we would soon be much involved in fractions and possibly be no more accurate than to assume all schools have the same time schedule. Not only is there a difference between schools but in some schools there were three different period units (see table XXXVIII of the appendix). Whether the unit is 80 or 90 minutes would probably affect the cost very little but there would be a difference between costs when periods varied from the 60 to 90 minute unit. There was also a

variation in the number of times per week the courses were offered.

Enrollment

Enrollment for each grade was obtained separately in the hope that cost for grade and high school work might each be determined. When this was not possible due to results discussed above, costs were figured on the basis of the average and median enrollments in foods courses, clothing courses, and in the department as a whole.

Table XXXIX of the appendix shows that 150 students were enrolled in courses other than foods and clothing. These courses are tabulated as "other" courses. These students are included in determining the costs for the whole department but are not included in either the costs for the foods or clothing courses.

Supplies and Running Expenses

Before it is possible to interpret the current expenses reported for a stated period of time, it is necessary to consider certain factors which influence the cost of supplies and running expenses. A discussion of these factors follows.

Sources of Revenue

Table IV indicates the few schools which have sources of revenue other than state aid and school board funds.

Table IV. Indicating the sources of revenue for the Home Economics
Other than State Aid and School Board Funds.

Group No.	No. of cases in group	Food Sales	Lab. Fees	Meals	Cake Lessons	Bread Less.	Candy Lessons	Partly from Home
I	3	1						
II	9			1		1	1	
III	17	2						
IV	24	3		2				
V	20	3						1
VI	14	3		1				
VII	13		2	1		1		
VIII	11	1		1				
IX	25	2	3	4	4	1	3	
X	6			1				
XI	1							
XII	2	1						
	145	16	5	11	4	3	4	1

Since instruction is free in other courses, there seems to be no particular reason for placing a financial disadvantage for registration for home economics work. It therefore seems commendable that only 5 schools charge a laboratory fee. Table XXXXII of the appendix indicates that Case #91 of group VII charges \$2.50 for one year of work. The school board probably meets extra costs. Case #93 of Group VII charges monthly dues which would suggest that the entire cost is divided among those receiving the benefit. Case #111 of Group IX charges fifty cents per month if instruction is received every day and twenty-five cents per month if instruction is received twice a week. In school #124 of Group IX \$100.00 is furnished yearly by the school board and the students pay the remaining amount. In case #124 of Group IX the students pay one dollar for the foods course.

Thus it is clear that a few schools have sources of revenue other than state aid and school board funds and that such extra revenue is received from the foods section rather than the clothing section.

Food Supplies.

Table V shows certain factors which influence the cost of food supplies. The answers to the following questions are included in the table:

- I. Does the school board pay the entire cost of food supplies?
- II. Do the students pay part of the cost, i.e. for meals, bread, cake, or meat lessons?
- III. Do the students work individually all of the time in the food classes?
- IV. Do the students work individually only part of the time?
- V. What is the size of the group when group work is done?
- VI. How many meals were served during the first semester?

Table V.

Showing certain factors which influence the cost of food supplies.

Group No.	No. of Cases in group	Questions I.			II.		III		IV		V.		2-3		2-4		2-6		2-8		A-6		VI.		
		Yes	No	In part	Yes	No.	Yes	No	Yes	No	1	2	2-3	2-4	2-6	2-8	A-6	Tot.	Av.	Median					
I	3	2				2						2										5	2.5	1.	
II	9	7	1	1	2	7	1	8	7	2	1	5	2							1		24	2.6	2.	
III	17	16		1	1	16	5	12	12	5	4	9	2		2	1	1					90	5.2	3.	
IV	24	16	1	7	8	16		24	24			19	2	3								114	4.7	4.	
V	20	14	1	5	10	7	1	19	18		1	13	2	2	1							132	6.6	4.	
VI	14	9	2	3	4	10	12	2	12	2		9	1	2								84	6.	4.	
VII	13	9	2	2	3	10	2	11	11	2	1	10										165	12.7	5.	
VIII	11	10	1		1	9	1	9	8	1	1	6			3							87	7.9	6.	
IX	25	11	7	7	13	12	4	20	18	3	4	12	1	6	1							276	11.	10.	
X	6	4		2	2	4		6	5	1		2	1	3								143	23.8	22.	
XI	1	1				1		1	1				1									12	-	-	
XII	2	1		1	1	1		2	2					1			1					137	68.5		
	145	100	15	29	48	95	26	116	120	16	12	87	10	22	3	2	1	1269.							

The table is self explanatory. Remarks of the instructors indicate that students worked in groups of more than 2 only at such times as for the ice-cream lessons and when meals were served.

One of the greatest factors in increasing the cost of the foods work is the number of meals served. The increased tendency to teach foods work on the basis of meals planning seems to be recognized in this State since 1269 meals were reported as being served during the first semester. (See table V. p. 28) With the number of schools and classes included this would appear to be a very definite increase over the number expected five years ago.

Table IX indicates that in only 11 schools were charges made to the students. Four schools in Group IX make charges. It is interesting to learn from Table XXXVII of the appendix whether the schools of this group making charges are serving as many meals as the other schools. In school #111 eight meals were served; no meals in either school #123 or #124. In school #127, where the students pay one-half the cost, 11 meals were served. Since the average number of meals for group IX is 11 and the median 10 we see that only one of the four schools served even the average number of meals and that two of the schools, where the entire cost of food is met by the students, served no meals. The questions at once arise: Do students object to paying for meals or is this the effort of the instructors to keep the food cost low?

It is difficult to determine the extent of the practice of having the students pay for some of the most expensive lessons ie. bread, meat, cake, or canning lessons. Tables V, question II and Tables IV do not check well on this point. The reason for this is probably due to the fact that in so few cases are the students charged for these special lessons that it hardly seemed worth while to include so small an item as another source of revenue. There is a question as to whether where such charges are made they are not made due to any formal action of the board but rather by the teacher who wishes to keep the food cost low.

To summarize: Table V indicates that 100 out of the 145 schools pay the entire cost of food supplies; that in comparatively few schools do students pay for meals or other expensive lessons; that students do not work individually all of the time but groups are small except when meals are prepared; further that the number of meals served the first semester is much larger than would have been expected five years ago.

Clothing Supplies.

Table VI concerning factors which influence the cost of textiles and clothing supplies is of significance in that it shows why the cost for the clothing work is as low as indicated in the cost tables. The answers to the following questions are summarized:

- I. Does the school board furnish such equipment as needles, thread, scissors, etc?
- II. Does the school board pay for textiles supplies, including samples of fabrics for each student?

Table VI: Showing certain factors which influence the cost of Textiles and Clothings supplies.

	Group No.	No. of Cases in group	I.			II.		
			Yes	No	In part	Yes	No	In Part
3								
9	I	3		3			3	
17	II	9		7		1	7	1
24	III	17	2	11	4	3	10	4
20	IV	24	2	17	5	6	14	4
14	V	20		18	2	3	14	3
13	VI	14		14	1		1	3
11	VII	13	2	9	2	3	9	
25	VIII	11	1	9	1	4	7	
6	IX	25	3	18	4	5	17	3
1	X	6	2	2	2	2	3	1
2	XI	1	1				1	
	XII	2			2	1	1	
		145	13	108	23	28	86	19

It is evident that the number answering either question positively is small. Question I₁ was answered in the negative by 86. This does not mean that in all of the 86 schools there were no textile samples unless the children brought them. Referring to table XXXVII of the appendix we find that illustrative material was often a gift. Further remarks indicated that local stores often furnished enough samples of fabrics for the class.

Thus from Table XI it appears that few schools furnish such equipment as needles, thread, scissors, textile samples, etc.

Fuel.

Table VII shows the kinds of fuel used by the departments for food preparation. Acetylene is used in only 2 schools. Case #57 group V pronounced acetylene a failure but gives no reason. Kerosene, electricity, and gas are used most extensively. There are 18 schools where a combination of different fuels are used, i. e., wood, coal, and gas. The table follows:

Table VII. Certain factors influencing the cost of Fuel.

Group No.	No. of Case in group	I. Kinds of fuel							II Separate Meter			
		Acetylene	Blow Gas	Kerosene	Electric	Gasoline	Gas	Wood	Coal	Combination	Yes	No
I	3	1	1	1								3
II	9		6		1	1			2	2		9
III	17		7	7	3	1		2	1	4	2	15
IV	24		5	12	2	1	2	1	1	2		24
V	20	1	6	6	3	3	3	3	3	5	3	17
VI	14		3	4	3		3	2	1	2	1	13
VII	13		1	5	5		1				5	8
VIII	11		3	1	5	2	1	1	1	2	5	6
IX	25		7	4	6	4	7	3	6		3	22
X	6		13		2		4	1			2	4
XI	1		1		1					1		
XII	2						2				1	1
	145	2	53	40	31	12	23	10	15	18	22	123

It is noted further in Table VII, section II, that few schools have installed a separate meter. It is essential to have one if the cost of fuel for the day class is kept separate from that for evening schools, bread making clubs, parties, etc. Since so few schools have separate meters it is probable that many of the costs of fuel given in table XXXVII are estimates. The cost of kerosene is no doubt included with the grocerie bill. For these reasons in many cases we find no cost for fuel given in Table XXXVII of the appendix.

Laundry.

Table VIII aids in accounting for what seems like the low average and median costs for laundry work.

Table VIII: Indicating by whom the laundry work for the department is done.

Group No.	No. of Cases in group	Laundry done by students			Laundry done at Home.
		Entirely	Not at all	In part	
I	3		1	1	
II	9	6	2	1	
III	17	7	8	2	
IV	24	8	11	5	
V	20	3	6	9	2
VI	14	1	8	5	
VII	13	4	7	1	1
VIII	11	1	10		
IX	25	2	12	11	
X	6	1	3	1	
XI	1		1		
X II	2		1	1	

In 33 of the schools the laundry work is done in the department while in 70 it is done outside. If it were not for the fact that in 37 schools the laundry work is done in part by the students we might expect the laundry bills to be higher. In 3 cases the laundry was done at home. No statement was made that students were required to do the work themselves.

It is of interest to note case #91 group VII in table XXXVII of the appendix. We find a laboratory fee is charged, no meals served in the food classes, kerosene used for fuel, laundry work done in the home, that students

by their own books and there is no cost of illustrative material given. This situation seems rather unusual in a department where 84 are enrolled. Local conditions would probably explain much that is not clear from these tables.

Books.

Table IX is of more interest if tables XI - XIX (inclusive) are noted. Where the number of usable home economics books is large we would expect the expenditure for books during the first semester to be small, i.e., note group IX. Although a department may be small the number of reference books needed does not vary much. Thus it is not surprising that on account of this and similar items the per capita cost for maintaining a small department may be much more than for a large department.

Illustrative Material.

The impression that schools are not using illustrative material to the extent they could seems verified by table X page 34.

The inventories show very low values and no great differences in the small and large departments. Where no cost is stated it may mean that what is on hand was a gift but more than likely it means there is none. The average cost for each group has practically no significance. Examination of Table XXXII of the appendix shows the extremes in cost. The average costs based on the 145 cases are of more significance and are not far from the zero medians. Turning to tables XI - XIV we do not find that schools having a small amount of material added much to the supply during the first semester 1921 - 1922.

Current Expenses for First Semester 1921 - 1922

Current expenses for the first semester 1921 - 1922 includes an itemized statement of all expenditures during the first semester 1921 - 1922. The current expenses for the foods sections, clothing sections, and for the

Table IX. Indicating the use and cost of books and magazines for the Home Economics Departments.

Group Number	Number of cases in Group	I. Subjects in which text-books are used				II. Purchaser of text-books			III. Home Economics Books		
		Foods	Clothing	FC	None	Board	Students	SB	Total	Average	Median
I	3	2	2	1		2	1		37	18.5	18.5
II	9	4	5	2	2	2	4		265	29.44	25
III	17	6	13	6	3	6	6	1	495	29.12	25
IV	24	15	12	7	4	12	8		542	22.59	20
V	20	16	5	3		10	5	1	649	32.45	30
VI	14	11	5		3	7	4		506	35.14	36
VII	13	11	2	2	2	6	5		460	35.39	25
VIII	11	10	2	2	1	8	2		305	27.73	24
IX	25	22	11	11	3	9	10	3	1265	50.60	38
X	6	6	4	4		3	1	2	474	79	60
XI	1	1	1	1		1			65		x
XII	2	2	1	1		2			270	135	x
	145	106	63	40	18	68	46	7	1768	494.96	

Table X. Cost of illustrative material in Home Economics departments.

Group Number	Number of Cases in Group	FOODS SECTION					CLOTHING SECTION				
		Total cost	Average cost	Median cost	No cost indicated	Gifts	Total cost	Average cost	Median cost	No cost indicated	Gifts
I	3	\$6.00	\$3.00	\$2.00	1		\$9.00	\$3.00	\$2.00		
II	9	20.00	2.50	0	6	1	27.00	3.37	0	5	1
III	17	40.50	3.68	0	5	6	46.00	3.83	0	8	5
IV	24	9.50	4.75	0	17	14	30.50	15.25	0	14	4
V	20	25.50	1.42	0	14	2	43.00	2.39	0	11	2
VI	14	34.50	4.31	0	3	4	42.89	4.76	0	4	3
VII	13	23.25	1.78	0	7		18.95	1.45	0	7	
VIII	11	20.00	1.81	0	9		37.18	3.38	0	5	
IX	25	59.00	2.81	0	13	4	93.34	4.24	0	10	3
X	6	5.00	.83	0	5		12.50	2.08	0	4	
XI	1				1					1	
XII	2	5.00				1	15.00				1
		145	248.25		81	32	375.36			69	19
Average cost							Average cost				
		.04					.05				

home economics department as a whole are considered separately.

All tables concerning items of expenditure during the first semester 1921 - 1922 are obtained from tables XL - XLIII of the appendix.

Foods Section

Tables XI and XII give the amounts spent for the several items of the foods section budget. Section II represents a sum benefiting only those students of present enrollment. Sections IV and VI will benefit future students. as well.

Differences between the average and median of each group expenditure are very evident, i. e., in table XI, group I average cost of groceries is \$30.50, median cost \$15.54. Groups I and II cannot be compared for there is no unit of measure and the average enrollments differ.

To compare individual cases with average and median cost see table XLI of appendix.

Current Expenses for First Semester 1921 - 1922

The key for Tables XI - XIII follows:

Foods Section

Sections I and II Expenditures Benefiting Present Enrollment

1. Groceries, milk, meat
2. Laundry
3. Fuel
4. Ice

Sections III and IV Expenditures for Illustrative Material, Books and Magazines.

5. Illustrative material
6. Books and magazines

Sections V and VI Expenditures for Equipment

7. Small equipment
8. Large equipment

Section VII Total expenditure for Foods Section for the first semester
1921 - 1922

Table XI. Averages of Expenditures in Foods Sections during the First Semester 1921-22.

Group Number	Number of cases in Group	Section I.				Section II.
		¹ Groceries	² Laundry	³ Fuel	⁴ Ice	Total 1, 2, 3, 4.
I	3	30.50	3.67	9.46	0.	43.63
II	8	43.50	4.88	27.95	.06	76.58
III	17	74.59	7.74	13.75	.86	96.96
IV	22	61.25	4.96	14.85	.14	81.20
V	19	71.21	4.95	21.20	.59	97.97
VI	13	80.52	5.66	18.28	.16	104.65
VII	13	76.03	5.06	17.88	.80	99.79
VIII	10	87.31	7.69	14.82	1.02	110.83
IX	24	124.89	10.48	25.63	1.98	162.99
X	6	184.06	26.32	22.45	9.86	242.36
XI	1	287.69	179.95	50.00	50.00	517.64
XII	2	793.83	125.00	42.00	23.88	984.70

Table XI. Averages of Expenditures in Foods Sections during the First Semester 1921-22 (cont.)

Group Number	Number of cases in Group	Section III.		Section IV.	Section V.		Section VI.	Section VII.
		⁵ Ill. Mat.	⁶ B + Mag.	Total 5 + 6	⁷ Sm. Equip.	⁸ L. Equip.	Total 7 + 8	Total-Food
I	3	0.	.83	.83	1.00	0.	1.00	45.47
II	8	0.	1.94	1.94	6.10	.63	6.74	87.00
III	17	.94	4.16	5.13	10.37	51.25	61.62	163.70
IV	22	.14	2.44	2.57	10.89	46.20	57.08	140.85
V	19	1.18	7.12	8.30	22.27	22.92	45.19	51.47
VI	13	.30	5.16	5.50	3.30	31.58	34.98	145.03
VII	13	.46	3.90	4.36	16.66	24.81	41.48	145.64
VIII	10	1.00	4.55	5.55	4.91	9.29	14.29	130.59
IX	24	4.53	7.27	11.80	31.51	92.41	115.59	290.38
X	6	0.	30.70	30.70	10.87	43.62	54.49	327.88
XI	1	5.00	5.00	10.00	30.00	0.	30.00	557.64
XII	2	0.	85.68	85.68	97.78	34.50	132.28	1232.67

Table XII. Medians of Expenditures in Foods Sections during the First Semester 1921-1922.

Group Number	Number of cases in Group	Section I.				Section II.				
		1 Groceries	2 Laundry	3 Fuel	4 Ice	Total	1.	2.	3.	4
I	3	15.54	1.50	1.40	0.	18.44				
II	8	48.00	2.90	30.00	0.	85.00				
III	17	58.00	5.00	10.00	0.	73.00				
IV	32	51.78	2.00	7.37	0.	69.50				
V	19	58.40	5.00	15.00	0.	74.04				
VI	13	60.00	7.00	17.46	0.	90.00				
VII	13	67.50	4.50	8.00	0.	83.71				
VIII	10	60.00	6.00	17.00	0.	103.56				
IX	24	100.00	9.40	25.00	0.	134.80				
X	6	175.00	30.00	13.50	2.75	251.56				
XI	1	x	x	x	x	x				
XII	2	x	x	x	x	x				

Table XII. Medians of Expenditures in Foods Sections during the First Semester 1921-1922 (cont.)

Group Number	Number of cases in Group	Section III.		Section IV.	Section V.		Section VI.	Section VII.
		⁵ Ill. Mat.	⁶ B. + Mag.	Total 5 + 6	⁷ Sm. Equip.	⁸ L. Equip.	Total 7 + 8	Total-Food
I	3	0.	0.	0.	0.	0.	0.	20.94
II	8	0.	2.00	2.00	3.15	0.	3.15	87.70
III	17	0.	2.00	2.50	5.00	0.	5.00	100.00
IV	22	0.	0.	0.	2.50	0.	2.50	85.23
V	19	0.	2.50	2.50	5.00	0.	10.00	111.44
VI	13	0.	3.00	2.00	0.	0.	0.	109.50
VII	13	0.	1.50	1.50	3.45	0.	12.00	103.50
VIII	10	0.	0.	1.50	2.50	0.	2.50	111.56
IX	24	0.	2.00	3.00	6.00	0.	9.40	165.74
X	6		14.70	14.70	10.00	0.	35.70	273.46
XI	1	x	x	x	x	x	x	x
XII	2	x	x	x	x	x	x	x

Table XIII has value in that it furnishes a basis for comparison. These comparisons can be made from Table XI to note how the average of each group compares with that of 138 cases and also from Table XLI to note how the total cost in foods section for each school compares with the average for 138 schools.

Table XIII. Showing for 138 cases the Total and Average Expenditures in Food Sections during the First Semester 1921-1922.

Groups I - XII	Section I.				Section II.
	¹ Groceries	² Laundry	³ Fuel	⁴ Ice	Total ^{1, 2, 3, 4}
Total Expenditure	13295.18	1260.96	2847.86	256.92	17660.92
Average Expenditure	96.34	9.14	20.63	1.86	127.98

Table XIII. (cont.)

Groups I - XII	Section III.		Section IV.	Section V.		Section VI.	Section VII.
	⁵ Ill. Mat.	⁶ B + Mag.	Total ^{5 + 6}	⁷ Sq. Equip.	⁸ L. Equip.	Total ^{7 + 8}	Total Food
Total Expenditure	175.27	977.02	1152.29	2246.40	5503.05	7749.45	26562.66
Average Expenditure	1.27	7.08	8.35	16.35	39.89	56.15	192.58

In tables XIV, XV and XVI section X represents expenditures that will benefit only present enrollment. Sections IX and XI will be used by future students.

To compare individual cases with average and median costs in clothing see table XLII of the appendix.

Table XVI makes it possible to compare the average cost for the clothing section of each group as shown in table XIV with the average for 138 cases; also to compare the total cost in clothing section for each school, as shown in table XLII, with the average for 138 cases.

Current Expenses for First Semester 1921 - 1922

The key for Tables XIV, XV, and XVI follows:

Clothing Section

Sections VIII and IX Expenditures for Illustrative Material, Books and

Magazines

1. Illustrative material
2. Books and magazines

Section X Expenditure for Textiles and Clothing Supplies

Section XI Expenditure for Large Equipment

Section XII Total Expenditure for Clothing Section for the

First Semester 1921 - 1922

Table XIV. Average Expenditures in Clothing Sections during the First Semester 1921-1922.

Group Number	Number of Cases in Group	Section VIII 1 Ill. Mat.	2 B. Mag.	Section IX Total 1 + 2	Section X T. + Clo. S.	Section XI Equipment	Section XII Total - Clothing
I	3	.33	1.66	2.00	3.56	77.00	83.23
II	8	.25	2.50	2.75	1.66	7.12	11.71
III	17	1.85	4.61	6.47	2.31	4.17	50.51
IV	22	1.04	2.84	3.88	2.79	38.91	45.09
V	19	1.11	3.76	4.86	11.62	15.32	31.80
VI	13	.77	2.57	3.36	.87	24.32	28.54
VII	13	.68	5.78	64.09	3.18	51.81	61.48
VIII	10	.92	2.17	3.09	4.52	3.85	11.45
IX	24	2.92	7.77	10.69	5.59	74.03	90.32
X	6	3.33	33.66	27.00	26.14	4.66	57.80
XI	1	0	0	0	24.10	5.00	29.10
XII	2	2.50	15.03	17.52	75.76	15.00	108.24

4-22-24

Table XV. Medians of Expenditures in Clothing Sections during the First Semester
1921 - 1922.

Group Number	Number of cases in Group	Section VIII 1 Ill. Mat.	2 B + Mag.	Section IX Total 1 + 2	Section X T. - Clo. S.	Section XI Equip.	Section XII Total - Clo.
I	3						
II	8	0	2.00	2.00	2.49	35.00	37.21
III	17	0	1.00	1.00	2.00	2.50	5.50
IV	22	0	3.00	4.00	0	0	5.50
V	19	0	1.50	1.50	0	0	6.00
VI	13	0	.50	1.75	2.00	0	11.00
VII	13	0	1.00	1.50	0	0	2.39
VIII	10	0	2.50	4.35	1.00	.90	25.00
IX	24	0	1.00	2.25	6.50	0	11.00
X	6	0	2.00	2.50	1.00	0	10.00
XI	1	0	6.75	8.50	4.00	0	33.00
XII	2	x	x	x	x	x	x
		x	x	x	x	x	x

Table XVI. Showing for 138 cases, the total and average expenditures in Clothing Sections during the First Semester 1921 - 1922.

	Section VIII 1 Ill. Mat. 2	B. + Mag.	Section IX Total 1 - 2	Section X T. + Clo. S.	Section XI Equip.	Section XII Total - Clo.
Groups I - XII						
Total Expenditure	201.96	726.67	928.36	910.17	5014.61	6853.14
Average Expenditure	1.46	5.27	6.72	6.59	36.34	49.66

Current Expenses for First Semester 1921-1922.

The key for Tables XVII, XVIII, and XIX follows:

Foods and Clothing Section.

Note: To indicate more clearly the source of data for obtaining totals the numerals are identical with those used in tables concerning costs in foods section and clothing section, i.e. tables XI - XVI

Sections II and X Total Expenditure for Supplies

Sections IV and IX Total Expenditure for Illustrative Material, Books and Magazines

Sections VI and XI Total Expenditure for Equipment

Sections VII and XII Grand total of Expenditures for Foods and Clothing Sections

Sections II X in tables XVII, XVIII, and XIX average and median amounts spent for supplies to be used by students of present enrollment.

Sections IV IX and VI XI represent amounts to be used by present and future students.

To make comparisons of individual cases see table XLIII of the appendix.

Table XVII. Average of expenditure in foods and clothing
section during the First Semester

1921 - 1922

Group Number	Number of Cases in Group	Section II + X Supplies	Section IV + IX Ill. M. + B + Mag.	Section VI + XI Equip.	= Section VII + XII Grand Total
I	3	47.19	2.83	78.66	128.69
II	8	78.24	4.69	13.86	96.79
III	17	99.27	11.60	103.35	214.60
IV	22	88.00	6.45	95.99	186.44
V	19	109.54	13.17	60.51	183.27
VI	13	99.29	7.36	56.11	173.57
VII	13	102.97	10.83	93.32	207.12
VIII	10	115.35	8.64	1.80	142.05
IX	24	168.59	22.50	189.62	380.71
X	6	268.82	57.70	59.16	385.68
XI	1	514.74	10.00	35.00	586.74
XII	2	1060.46	103.21	147.28	1310.95
	138				

Table XVIII. Medians of expenditures in foods and clothing
sections during the First Semester

1921 - 1922

Group Number	Number of Cases in Group	Section II + X Supplies	Section IV + IX Ill. M. + B. + Mag.	Section VI + XI Equip.	Section VII + XII Grand Total
I	3				
II	8	20.91	3.00	38.00	152.68
III	17	85.00	2.50	7.15	88.70
IV	22	76.00	6.00	6.50	120.00
V	19	69.50	2.50	7.00	93.30
VI	13	82.25	6.25	22.63	111.41
VII	13	85.00	3.50	0	147.19
VIII	10	87.57	5.00	15.50	172.67
IX	24	116.25	8.00	2.50	121.56
X	6	140.00	6.00	15.95	193.50
XI	1	311.11	32.50	35.70	301.96
XII	2				
	138				

Table XIX Showing, for 138 cases, the total and average expenditures for Foods and Clothing Sections during the First Semester 1921-1922

Groups I - XII	II + X Supplies	IV + IX Ill. M. + B. + Mag.	VI + XI Equip.	VII + XII Grand Total
Total expenditure	18571.09	2080.05	12764.06	33415.80
Average expenditure	134.51	15.08	92.49	242.14

The fact that no consideration is given to the number of students in the home economics department means that this is merely an indication of the cost of a home economics department. In so far ^{as} the capital outlay affects the cost the difference in the number of students would not have any significant effect except in the upper groups because the rest of the departments have a sufficient amount of equipment to care for more students than are enrolled without noticeable increase in expenditure.

Table XLIV is compiled from tables XI-XIX inclusive. Table XI indicate that the lowest average expenditure for the foods section is in group I and the highest in group XII. Table XIV shows that the lowest average cost of clothing work is in group VIII and the highest in group XII. The unusually high cost for this group is due to the cost of clothing supplies as shown in table XIV section X.

Table XLIV. Showing the range in average costs in foods section, clothing section, and total costs in Home Economics department.

	Foods Sections	Clothing Section	Home Economics Department
Lowest average cost among groups I-XII	45.47	11.45	96.79
Highest average cost among groups I-XII	1232.67	108.24	1310.95
Average cost based on 138 cases	192.58	49.66	242.14

Tables XX - XXXIII show average and median per capita costs for supplies used during the first semester 1921-1922 in the foods courses, clothing courses, and in the home economics department. Since these supplies benefit only those students enrolled the first semester, the average and median enrollments are used as bases for calculations. The inadequateness and incompleteness of such units and the advantages of costs per pupil instruction hour have been discussed on pages. However, from the data compiled in tables XX - XXVIII it is possible to get more of an idea of the cost of supplies than has been furnished previously. The following general conclusions may be drawn:

1. There seems to be a general though not entirely consistent tendency for the average and median costs of supplies to be greater in schools of smaller enrollment. This is no doubt accounted for in part by the small size of classes.
2. The cost of clothing supplies is a negligible factor in increasing the cost of supplies for the home economics department.

Table XX. Showing average costs of groceries, laundry, fuel, and ice based on average enrollment in foods courses.

Group Number	Average Enrollment	Average Cost of G., L., F. and I.	Average Per Capita Cost of G., L., F. and I.
I	4	43.63	10.90
II	15	76.58	5.11
III	14	96.96	6.92
IV	27	81.20	3.00
V	25	97.97	4.08
VI	34	104.65	3.07
VII	42	99.79	2.37
VIII	51	110.83	2.17
I X	64	162.99	2.55
X	90	242.36	2.69
XI	142	517.64	3.64
XII	173	984.70	5.70

Table XXI. Showing median costs of groceries, laundry, fuel, and ice based on median enrollment in foods courses in each group.

Group Number	Median Enrollment	Median Cost of G., L., F. and I.	Median Cost Per Capita
I	4	18.44	4.61
II	20	85.00	4.25
III	19	73.00	4.05
IV	25	69.50	2.78
V	23	74.04	3.22
VI	33	90.00	2.72
VII	40	83.71	2.09
VIII	46	103.56	2.24
IX	62	134.80	2.17
X	106	251.56	2.37
XI			
XII			

Table XXII.. Showing median costs of clothing supplies on median enrollment in clothing courses in each group

Group Number	Median Enrollment	Median Cost of Clothing Supplies	Median Per Capita Cost of Clothing Sup.
I	16	2.49	.15
II	18	2.00	.11
III	22	0	0
IV	32	0	0
V	38	2.00	.05
VI	39	0	0
VII	45	1.00	.02
VIII	49	6.50	.13
IX	79	1.00	.12
X	153	4.00	.02
XI			
XII			

Table XXIII. Showing Average Costs of Clothing supplies based on average enrollment in clothing courses in each group

Group Number	Average Enrollment	Average Cost of Clothing Supplies	= Average Per Capita Cost of Clothing Sup.
I	16	3.56	.22
II	20	1.66	.08
III	24	2.31	.09
IV	27	2.79	.10
V	38	11.62	.30
VI	35	.87	.02
VII	41	3.18	.07
VIII	39	4.52	.12
IX	79	5.59	.07
X	142	26.14	.18
XI	177	24.10	.14
XII	283	75.76	.27

In tables XXIV - XXVIII (inclusive) "food supplies" include the following: groceries, laundry, fuel, and ice.

Table XXIV. Showing average costs of foods and clothing supplies based on average enrollment in each group.

Group Number	Average Enrollment	Average Cost of F., T., and C. Supplies	Average Per Capita Cost
I	20	47.19	2.35
II	34	78.24	2.30
III	46	99.27	2.26
IV	55	88.00	1.60
V	64	109.54	1.55
VI	73	99.29	1.38
VII	83	102.97	1.24
VIII	94	115.35	1.23
IX	146	168.59	1.16
X	233	268.83	1.15
XI	319	514.74	1.61
XII	465	1060.46	2.29

Table XXV. Showing median costs of foods and clothing supplies based on median enrollment in each group.

Group Number	Median Enrollment	Median Cost of F., T., and Clothing Supplies	Median Per capita cost
I	17	20.91	1.23
II	35	85.00	2.43
III	45	76.00	1.65
IV	55	69.50	1.26
V	64	82.25	1.29
VI	72	85.00	1.18
VII	83	87.27	1.05
VIII	90	116.25	1.29
IX	145	140.00	.96
X	227	311.11	1.37
XI			
XII			

Table XXVI. Showing average costs of food supplies based on average enrollment in 138 cases.

Groups I-XII	Average Enrollment	Average Cost	Average Cost Per Capita
138 cases	41	127.98	3.12

Table XXVII Showing average costs of clothing supplies based on average enrollment in 138 cases.

Groups I-XII	Average Enrollment	Average Cost of Clothing Supplies	Average Per Capita Cost
138 cases	49	6.59	.134

Table XXVIII Showing average costs of foods, textiles and clothing supplies based on average enrollment in 138 cases.

Groups I-XII	Average Enrollment	Average Cost of Foods and clothing supplies	Average Per Capita Cost
138 cases	92	134.51	1.46

Table XLV is compiled from data given in tables XX, XXii, XXIV, XXVI, XXVII, XXVIII. It is noted that the lowest cost of food supplies is in group VIII and the greatest in group I; for clothing supplies in group VI and highest in group V; for supplies for the department the lowest per capita cost is in group X and the highest in group II. Thus the data indicates that per capita cost for clothing supplies does not vary as much according to enrollment as does the per capita cost for foods work and that the per capita cost of supplies is greater in small schools than large.

Table XLV Showing the range in average per capita costs based on average enrollments and average expenditure for supplies used during the first semester 1921-1922

	Foods	Clothing	Foods and Clothing
Lowest average among group I-XII	2.17	.92	1.15
Highest average among groups I-XII	10.90	.30	2.35
Average of 138 cases	3.12	.134	1.46

Tables XXVIII-XXXVI show the average and median per capita costs based on average and median enrollment and current expenditures in the foods section, clothing section, and home economics department during the first semester. Table XXVI shows the average per capita cost for foods supplies is \$3.12 and table XXVII shows that for clothing it is \$.134 while table XXXIV shows the average per capita for current expenditures for the foods section is \$4.69 and table XXXV shows that for clothing it is \$1.01. The increase in expenditures for books and magazines and equipment explains the marked increase in the average of the total cost of the clothing section.

The following general conclusions may be drawn:

1. There seems to be a general though not entirely consistent tendency

for the average and median costs of supplies to be greater in schools of smaller enrollment.

2. The average per capita cost of the clothing sections is affected less by the cost of supplies than by books, magazines, and large equipment.

Table XXVIII. Showing average costs of foods sections based on average enrollment in foods courses.

Group Number	Average Enrollment	Average cost of food section	Average capita cost of foods section
I	4	45.47	11.37
II	15	87.00	5.80
III	14	163.70	11.64
IV	27	140.85	5.21
V	25	51.47	2.06
VI	34	145.03	4.28
VII	42	145.64	3.46
VIII	51	130.59	2.59
IX	64	290.38	4.53
X	90	327.88	3.64
XI	142	557.64	3.92
XII	173	1232.67	7.16

Table XXIX Showing median costs of foods sections based on median enrollment in foods courses.

Group Number	Median Enrollment	Median Cost of Food Section	Median per Capita Cost of Food Sec.
I	4	20.94	5.23
II	20	87.70	4.39
III	19	100.00	5.26
IV	25	85.23	3.41
V	23	111.44	4.85
VI	33	109.50	3.32
VII	40	103.50	2.58
VIII	46	111.56	2.42
IX	62	165.74	2.66
X	106	273.46	2.57
XI			
XII			

Table XXX Showing average costs of clothing section based
on average enrollment in clothing courses

Group Number	Average Enrollment	Average cost of clothing section	Average per capita cost of clothing sec.
I	16	82.23	5.20
II	20	11.71	.58
III	24	50.51	2.10
I V	27	45.09	1.66
V	38	31.80	.86
VI	35	28.54	.81
VII	41	61.48	1.49
VIII	39	11.45	.29
IX	79	90.32	1.14
X	142	57.80	.41
XI	177	29.10	.16
XII	283	108.24	.38

Table XXXI Showing median costs of clothing section based
on median enrollment in clothing courses

Group Number	Median Enrollment	Median cost of clothing section	Median Per Capita Cost of Clothing Sec.
I	16	37.21	2.32
II	18	5.50	.30
III	22	5.50	.25
IV	32	6.00	.19
V	38	11.00	.29
VI	39	2.39	.06
VII	45	25.00	.55
VIII	49	11.00	.22
IX	79	10.00	.12
X	153	33.00	.22
XI			
XII			

Table XXXII Showing median costs of food and clothing sections
based on median enrollment in Home Economics

Department

Group Number	Median Enrollment	Median Cost of Food and clothing section	Median per capita costs of Food and clothing section
I	17	152.68	8.98
II	35	88.70	2.53
III	45	120.00	2.66
IV	64	93.30	1.45
V	72	111.41	1.54
VI	83	147.19	1.77
VII	90	172.67	1.92
VIII	145	121.56	.84
IX	227	193.50	.85
X	319	301.96	.94
XI			
XII			

Table XXXIII Showing average costs of food and clothing sections
based on average enrollment in Home Economics

Department

Group Number	Average Enrollment	Average cost of food and clothing sections	Average per capita costs of food and clothing section
I	20	128.69	6.43
II	34	96.79	2.84
III	46	214.60	4.66
IV	55	186.44	3.39
V	64	183.27	2.86
VI	73	173.57	2.37
VII	83	207.12	2.49
VIII	94	142.05	1.51
IX	146	380.71	2.61
X	233	385.68	1.65
XI	319	586.74	1.84
XII	465	1310.95	2.81

Table XXXIV Showing average costs of foods section based on average enrollment in 138 cases

Groups I-XII	Average Enrollment	Average cost of foods section	Average per capita costs of foods section
138 cases	41	192.58	4.69

Table XXXV Showing average costs of clothing section based on average enrollment in 138 cases

Groups I-XII	Average Enrollment	Average cost of clothing section	Average per capita costs of clothing sections
138 cases	49	49.66	1.01

Table XXXVI Showing average costs of foods and clothing sections based on average enrollment in 138 cases

Groups I-XII	Average Enrollment	Average cost of foods and clothing section	Average per capita costs of foods and clothing sections
138 cases	92	242.14	2.63

Table XLVI is compiled from data given in tables XXXIII, XXXIV, XXXV, XXXII, XXXVI. It is noted from table XXXIII that the lowest per capita cost for the foods section is in group V and the highest in group I; that the lowest cost for the clothing section is in group XI and the highest in group I; that the lowest cost for the department is in group X and the highest in group I. Thus the data indicates that per capita costs are greater in small schools than in large schools.

SUMMARY

Data here presented set forth the facts as reported by 138 and in some tables 145 state aided high schools. No attempt has been made to explain local conditions or suggest solutions to community problems at long range. The data in the appendix are in such form that those interested can compare schools of any group, as classified by the range of enrollment, in regard to total expenditures for capital outlay for expenses of supplies used for instruction and for equipment* for increasing the teaching facilities purchased during one semester. By referring to tables throughout the study of results, individual cases can be compared with the average and median of various items of expenditure in schools which have similar enrollment. In like manner, per capita costs based on average and median enrollments and average and median expenditures may be compared.

From a study of these data the following conclusions have been drawn:

1. Since there is no definite system of appraisal of home economics departments the question of space influences cost only in capital outlay.
2. Reports on cost of all equipment in the departments are very incomplete due to lump-sum methods of accounting and the fact that data are not available since records have been discarded.
3. Apparently enrollment does not affect the expenditure for equipment materially except when the enrollment is very radically increased or decreased.
4. A few schools have sources of revenue other than state aid and school board funds and such extra revenue is received from the foods section rather than the clothing section.

* Some of this expenditure for equipment may have been to replace old equipment. It was impossible to tell from the questionnaire form used which was for replacement and which was being added for the first time.

5. In regard to factors influencing the cost of food supplies it was found that 100 out of 145 schools pay the entire cost of food supplies; that in comparatively few schools do students pay for meals or other expensive lessons; that students do not work individually all of the time but groups are small except when meals are prepared; further that 1269 meals were served the first semester 1921-1922 which is many more than would have been expected five years ago.
6. Few schools furnish such supplies as needles, thread, scissors, textile samples etc; therefore they do not materially affect cost.
7. Since only 22 schools have separate meters it is probable that most of the costs of fuel used for food preparation reported are estimates.
8. Laundry bills are low due to the fact that in only 70 of 145 schools is the work done entirely outside the department.
9. The cost of books increases a small amount with the size of the department.
10. Inventories show a small amount of illustrative material in use and no great difference in the amount found in small and large departments.
11. It was impossible to determine the cost per pupil instruction hour since there was a lack of information concerning the exact number of weeks of food laboratory work and the number of weeks of "other" courses having no expenses. Further, it would have been difficult to determine the cost per pupil instruction hour on account of the great variation in the length of the class periods in the same and different schools and because of the variation in number of time per week the work is offered.

12. From the more complete and reliable information concerning enrollment, per capita costs could be determined.

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RECOMMENDATIONS

This study shows the great need for follow up work concerning the cost of home economics and the need for training teachers to some simple, uniform method of keeping accounts. If the task of introducing a uniform system of keeping accounts in the home economics departments is undertaken by those in authority, authentic, complete reports furnishing costs worked out on the basis of standard units can be determined without much labor by each instructor.

For the reasons stated above the following recommendations are made:

1. Costs of supplies used in class instruction should be separated from that for bread clubs, evening classes, parties, etc. This means that separate and distinct forms should be used for keeping the accounts for the activities mentioned.

2. There should be a uniform system of keeping account of the various expenditures for the home economics department incurred throughout the year. The same form could be used in large and small high schools since data collected for the present study show expenditures are for the same large items in all departments.

The large items are:

Expenditures in foods classes for groceries, milk, meat, laundry, fuel for preparation of food, ice, illustrative material, books and magazines, small equipment (including kitchen utensils, dishes, silver etc.) and large equipment (including cupboards, tables, etc.)

Expenditures in clothing courses for sundry supplies (including needles, pins, thread etc.) illustrative material, books and magazines, small equipment (including tailors' squares, scissors yardsticks etc.) and large equipment (including tables, machines etc.)

Expenditures in other home economics courses i.e., home nursing etc. for sundry supplies, illustrative material, books and magazines, small equipment, large equipment.

Expenditures for repairs.

Other expenditures not listed above.

- * The form should be so drawn up that expenditures for equipment added for the first time and equipment purchased to replace old equipment would be itemized separately. Further, inventories of all supplies and equipment on hand at the end of the school year should be made.

3. To make data helpful and of real value as an exchange of actual experience of costs in all schools and to define standards for determining the amounts of state aid, data must be in such form that cost per pupil instruction hour can be determined and compared. That costs per pupil instruction hour for the foods sections, clothing sections, and other sections of the home economics departments may be determined reports must show the length of the class period, the number of class meetings each week, the number of weeks in the semester, the number of students taking the subject and the total cost of instruction in home economics. It is obvious that the total cost of instruction in home economics would include cost of supplies used for instruction and teacher salaries.

The adoption of such a uniform system of keeping records would make possible a study concerning certain important cost elements of home economics without an enormous amount of clerical work. For example since each teacher would figure out the number of pupil hours of instruction and since the current expenditures for supplies are always kept separate from the amount of the teachers' salaries it would be a simple matter to determine the cost per pupil instruction hour based on costs of supplies, on teachers' salaries alone or on

the total costs of home economics instruction. Thus if such a study as the present one were again attempted part II, page 11 of the questionnaire could be omitted and the total number of per pupil instruction hours for each course as worked out by individual teachers could be included.

It has been shown here that in order to secure an accurate statement of the total cost of home economics instruction it is essential that a system of accounts be devised which will make it possible to keep separate the cost and equipment for day school classes; that there be a system for keeping accounts developed which would make possible the inclusion of all items of expense; that the form used for reporting costs should be so planned that the total cost per pupil instruction hour can be secured. Such reports would lead to the preparation of better annual budgets, would help to determine whether results justify the money spent, and would make it easier to apportion state aid.

APPENDIX

Throughout the tables the schools are grouped according to the following range of enrollment:

Group number	Range of Enrollment
I	16 - 29
II	30 - 39
III	40 - 49
IV	50 - 59
V	60 - 69
VI	70 - 79
VII	80 - 89
VIII	90 - 99
IX	100 - 199
X	200 - 289
XI	319
XII	444 - 477

Key for Table XXXVII

Rooms

I. Names of rooms.

F = Food rooms
SK = Small kitchens
P = Pantries
D = Dining rooms
C = Clothing rooms
FC = one room used for foods and clothing work.
St = Store rooms
Fi = Fitting rooms
La = Laundries
Be = Bedrooms
Li = Living rooms
R = Related art room
Ba = Bath room
LR = Lunch rooms

Revenue

I. Sources of revenue

F.S. = food sales
m. = meals
b. = bread lessons
ca. = candy lessons
c. = cake lessons
h. = some of supplies from home

Key for Table XXXVII (Cont.)

Food Supplies

N.B. Throughout the table

- * equals "yes"
- equals "no"
- ' equals "in part"

- I. Does the board pay the entire cost of food supplies?
- II. Do students pay part of the cost of food supplies?
- III. Do students work individually all of the time in the foods classes?
- IV. Do students work individually only part of the time?
- V. If group work is done how large are the groups?
- VI. The number of meals served the first semester 1921-1922.

Textiles and Clothing

- I. Does the school board furnish such equipment as needles, thread, scissors, etc?
- II. Does the school board pay for textile supplies, including samples of fabrics for each student?

Key for Table XXXVII (Cont.)

Fuel

I. Kind of fuel used.

- B.C. = blaw gas
- K. = kerosene
- A. = acetyline
- G. = gas
- Ga. = gasoline
- E. = electricity
- W. = wood
- C. = coal

II. Is there a separate meter for the home economics department?

Laundry.

I. Is the laundry work done by the students?

Books.

I. Home Economics subjects in which text books are used.

- F = foods work
- C = clothing work

II. Purchase of text books.

- S = students
- B = school board

III. Number of books in library usable for home economics work.

Key for Table XXXVII (Cont.)

Books.

- IV. Money value of home economics reference library.
- V. Yearly expenditure for magazines for the home economics department.

Illustrative Material

N.B. Illustrative material includes food charts, sewing machine charts, textile fiber exhibits, samples of fabrics for school use, etc. It does not include books and magazines.

- I. Cost of illustrative material for foods section.
- II. Cost of illustrative material for clothing section.

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group I

Case Number	ROOMS I. Names of rooms	EQUIPMENT Value in Dollars	REVENUE I Sources of
1		190.00	o
2	F D C	828.00	F.S.
3	F C	259.00	
		1277.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group I (Cont.)

Case Number	FOOD SUPPLIES						TEXTILES and CLOTHING		FUEL		LAUN- DRY
	I	II	III	IV	V	VI			I	II	
1	o	o	o	o	o	o	-	*	o	o	o
2	*	-	-	*	2	4	-	-	B.G.		-
3	*	-	-	*	2	1	-	-	K.		!

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group I (Cont.)

Case Number	BOOKS					ILLUSTRATIVE MATERIAL		REMARKS
	I	II	III	IV	V			
1	C	B	3	\$7.00	\$2.00	o	\$1.00	
2	F	S	o	o	o	\$2.00	6.00	
3	F/C	B	35	60.00	7.00	4.00	2.00	Also Keystone View Co.-600 slid
			38	67.00	9.00	6.00	9.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group II

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
4	F C	725.00	m.b.c.
5	F P C (F&C 1 room)	673.00	
6	F D C La	1135.80	
7	F C (F&C 1 room)	577.50	
8	F P C Fi	708.50	
9	F C	930.20	
139	F C (F&C 1 room)	879.00	
10	F P D C (F&C 1 room)		
11	F C		
		5629.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction

Group II (Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laun- dry
	I	II	III	IV	V	VI		I	II	
4	*	-	-	*	46	1	'	-	B.G.	*
5	'	*	-	*	2-3	2	-	'	E -	-
6	*	-	-	*	2	1	-	-	B.G.	-
7	*	-	-	*	2	1	-	*	B.G.	'
8	*	-	-	-	2	2	-	-	B.G.	*
9	-	*	-	*	2-3	8	-	-	B.G.	*
139	*	-	-	*	2	8	-	-	Ga c	*
10	*	-	-	*	2	2	'	-	A c	*
11	*	-	*	-	1	9	-	-	B.G.	*

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group II (Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
4	F	S	13	10.00	2.00	o	o	
5		S	15	25.00	o	o	o	
6	C	B	17	25.00	o	o	o	
7	o	o	18	21.50	2.50	o	o	
8	o	o	25	50.00	2.50	o	2.00	
9	F	S	47	100.00	3.50	15.00	15.00	
139	C	B	60	45.00	3.00	5.00	10.00	
10	F	C	33	30.00	2.00	Gift	Gift	
11	F	C	37	o	1.50	o	o	
			265	306.50	17.00	20.00	27.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group III

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
12	F P C	675.00	
13	F F C	1502.50	
14	F F C (F&C 1 room)	711.25	F.S.
15	F F P D C	507.00	
16	F F C (F&C 1 room)	596.75	
17	F F C	1040.00	
18	F F D C	705.62	F.S.
19	F F C	582.50	
20	F F D C	867.00	
21	F F C (F&C 1 room)	1195.00	
22	F F D C		
23	F F P D C	531.00	
24	F F C St.	1053.00	
25	F F C (F&C 1 room)	843.50	
26	F F C	512.50	
27	F F C	1022.50	
28	F D C		
		12345.12	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group III (Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laun- dry
	I	II	III	IV	V	VI		I	II	
12	*	-	-	*	2	30	-	*	K	-
13	*	-	*	-	1	0	'	'	B.G.K.	'
14	*	-	-	*	2-4-817		*	-	Ga K.W.	*
15	*	-	*	-	1	4	'	'	K	-
16	*	-	*	-	2	4	-	-	B.G.	-
17	*	-	-	*	2-4	2	-	-	K.W.	-
18	'	*	-	*	2-4-6	5	-	*	K	*
19	*	-	-	*	2-4	3	-	*	B.G.	-
20	*	-	-	*	2	3	-	'	B.G.	*
21	*	-	-	*	2	3	'	-	B.G.	*
22	*	-	*	-	1	2	-	-	B.G.	-
23	*	-	-	*	2	2	*	-	K	*
24	*	-	*	-	1	5	-	-	EC	*
25	*	-	-	*	2	3	-	-	K	-
26	*	-	-	*	2	1	'	'	E	*
27	*	-	-	*	2	2	-	-	E	'
28	*	-	-	*	2	4	-	-	B.G.	*

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group III(Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
12	o	o	45	100.00	15.00	1.00	o	
13	C	B	36	42.00	3.00	Gift	9.00	
14	C	B	20	27.50	4.00	Gift	Gift	
15	o	o	12	20.00	o	Gift	Gift	Meals-projects
16	F	C	S.B.	15	22.50	6.00	10.00	o
17	o	o	10	20.00	8.00	o	o	
18	F	C	B	10	35.00	2.50	9.50	o
19	C	S	50	75.00	o	5.00	20.00	Magazines-instructor's
21	C	S	53	75.00	o	5.00	2.00	
20	C	S	60	75.00	10.00	o	o	Laundry done outside once a month
22	F	C	S	64	60.00	6.50	o	o
23	F	C	S	15	35.00	4.00	Gift	Gift
24	C	B	30	85.00	5.00	Gift	Gift	
25	F	C	B	15	25.00	o	o	o
26	F	C	S	25	37.50	3.00	Gift	Gift
27	F	C	B	25	50.00	5.00	10.00	15.00
28	o	o	10	20.00	5.00	o	o	
			495	804.50	77.00	40.50	46.00	

Table
XXXVII Showing Certain Important Factors which Influence the
Cost of Home Economics Instruction.

Group IV.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue Sources of
29	H C	538.35	
30	H D C	695.00	
31	H D C		F.S.
32	H C	266.50	
33	H C	815.00	
34	H C	1502.00	
35	H C	835.00	
36	H C	870.00	
37	H C	939.00	
38	H D C	667.00	
39	H D C	902.05	m.
40	H D C	1360.00	
140	H D C	582.00	
41	H D C	804.00	St.
42	H D C	1622.00	
43	H D C	1090.00	St.
44	H D C	1260.00	
141	H P C (F&C 1 room)		
45	H P C	798.00	F.S. m.
46	H C	653.52	
47	H C	526.00	
48	H C	559.00	F.S.
49	H C	1326.00	
50	H P D C	696.50	
		19306.92	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group IV.(Cont.)

Case Number	Food Supplies						Textiles and Clothing		Fuel		Laundry
	I	II	III	IV	V	VI			I	II	
29	*	-	-	*	2	2	-	-	K		†
30	†	*	-	*	2	0	*	*	B.G.		-
31	†	*	-	*	2	11	-	*	G	-	†
32	*	-	-	*	2-4	3	-	-	K		*
33	*	-	-	*	1-2-4	6	*	-	G	-	†
34	†	*	-	*	2	5	-	*	B.G.		-
35	*	-	-	*	2-3	3	-	-	K		*
36	*	-	-	*	2	0	-	*	K		-
37	-	*	-	*	2	10	†	-	B.G.		-
38	*	-	-	*	2-3	10	-	*	K		-
39	†	*	-	*	2-4	1	†	†	B.G.	*	*
40	*	-	-	*	2	2	†	-	E	*	-
140	*	-	-	*	2	8	-	-	B.G.		*
41	*	-	-	*	2	3	-	†	K		*
42	*	-	-	*	2	8	-	-	E	*	-
43	*	-	-	*	2	0	-	-	K		*
44	*	-	-	*	2	2	-	-	K		†
141	*	-	-	*	2	4	-	-	K		-
45	†	*	-	*	2	8	†	†	K		†
46	†	*	-	*	2	13	-	-	K		-
47	*	-	-	*	2	5	†	†	K c		*
48	†	*	-	*	2	5	-	-	G		*
49	*	-	-	*	2	2	-	-	KW		-
50	*	-	-	*	2	3	-	*	Ga		-

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group IV.(Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
29	C	S	20	20.00	0.	0.00	0.	
30	C	S	26	50.00	6.00	0.	0.	
31	F	C	S	24		5.50	0.	0.
32		C	S	6	6.00		0.	0.
33	F	C	B			1.50	0.	0.
34		C	B	30	40.00	8.00	Gift	Gift
35		C	B	50	75.00	3.00	Gift	Gift
36	F	C	B	17	30.00	2.00	0.	0.
37	F		S	20	50.00	5.00	0.	0.
38	F		S	23		2.50	0.	0.
39	F		B	25	30.00	3.75	0.	5.00
40	F	C	B	10	25.00	2.00	0.	0.
140	F	C	B	25	35.00	0.	0.	0.
41	F	0		8	18.00	0.	0.	6.00
42	F		B	60	50.00	0.	0.	2.00
43	F		S	35	70.00	3.50	0.	0.
44	0	0		15	35.00	15.00	0.	0.
141	0	0		25		5.00	Gift	Gift
45	F		B	12	22.00	1.50	5.00	12.00
46	F		B	16	20.00	2.50	0.	0.
47	0	0		45		8.00	2.00	3.00
48	F	C	S	17	25.00	8.00	2.50	2.50
49	F	C	B	15	20.00	0.	0.	0.
50	F		B	18	30.00	3.00	Gift	Gift
					651.00	85.75	9.50	30.50

Books include texts.

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group V

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue Sources of
51	F D C		
52	F C	879.00	H.
53	F C	1348.03	
54	F D C	1951.73 *	
55	F D C	1375.00	
56	F C Fi.	500.00	
57	F C	1247.00	
58	F C (F&C 1 room)		
59	F C	2439.60	F.S.
60	F P D C	400.00	
61	F C	459.00	
62	F C	273.50	
63	F D C	1532.00	
64	F D C	1741.00	
65	F C (F&C 1 room)	941.00	
142	F D C Fi. Lo		F.S.
66	F C (F&C 1 room)	828.00	F.S.
67	F D C Fi. 2 St	1500.00	
68	F P D C	1437.65	
69	F C	843.00	
		19695.51	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group V (Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laund- ry	
	I	II	III	IV	V	VI		I	II		
51	'	*	-	*	2-3	4	-	'	CE	*	'
52	-	*	-	*	2	2	-	-	K		'
53	*	-	-	*	2-4	6	-	'	Kc		H
54	*	*	-	*	2	0	-	-	Gc	-	H
55	*	-	-	*	2	4	-	-	BG		-
56	*	-	-	*	2	4	-	*	BG		'
57	*	-	-	*	2	2	-	-	A		*
58	*	-	-		2	6	-	-	K		'
59	'	*	-	*	2	14	-	-	BG		'
60	*	-	-	*	2	16	-	-	E	*	*
61	*	-	-	*	2	6	-	*	Ga		-
62	*	-	-	*	2-3	2	-	-	Ga K		'
63	'	*	*		1	4	-	-	G	-	-
64	*	-	-	*	2	2	-	-	BG		-
65	*	-	-	*	2	4	'	*	Ga		'
142	'	*	-	*	2	15	-	-	BGK		*
66	'	*	-	*	2-6	1	-	-	E	-	*
67	*	-	-	*	2	1	'	-	K		-
68	*	-	-	*	2	21	-	-	G	*	-
69	*	-	-	*	2-4	18	-	'	BG		'

Table
XXXVII Showing Certain Important Factors which Influence the
Cost of Home Economics Instruction.

Group V (Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
51	H	S	25	\$30.00	0.	0.	0.	
52	H	SB	30	60.00	0.	0.	0.	
53		B	31	57.95	2.40	0.	0.	
54	H	C	36	40.00	0.	0.	0.	
55	H	C	25	18.00	5.00	0.	0.	
56	H	O	60	100.00	2.50	0.	2.00	
57	H	O	14	20.00	4.00	0.	0.	Acetylene-failure
58	H	O	6	10.00	0.	0.	0.	
59	H	O	27	54.00	3.00	0.	0.	
60	H	B	18	25.00	2.50	0.	0.	
61	H	B	32	60.00	7.50	0.	3.00	
62	H	B	50	75.00	0.	0.	5.00	
63	H	C	25	36.35	4.50	0.	5.00	
64	H	S	50	75.00	5.00	11.50	0.00	
65	H	B	30	60.00	3.00	6.00	5.00	
142			0	0	0	Gift	Gift	
66	H	S	60	50.00	0	Gift	Gift	
67	H	B	60	75.00	2.50	0.	0.	
68	H	B	40	75.00	10.80	5.00	8.00	
69	H	C	30	40.00	4.00	3.00	15.00	
			649	961.30	56.70	25.50	43.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VI.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
70	F D C		F.S.
71	F D C	R.A. 3186.00	
72	F D C	260.00	
73	F C		
74	F C	517.00	
75	F D C	1749.00	
76	F C	1271.00	F.S.
77	F D C	600.00	
78	F C		
79	F D C	525.50	
80	F D C	Fi. 368.00	
81	F C	892.00	F.S. m.
143	F D C	1144.00	
82	F C	Fi. St.R. 1425.00	
		11937.50	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VI.(Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laundry
	I	II	III	IV	V	VI		I	II	
70	*	-	-	*	2	1	'	-	K	'
71	*	-	-	*	2-4	33	-	'	EW *	'
72	*	-	-	*	2	1	-	-	K	-
73	*	-	-	*	2-4	4	-	-	G	-
74	*	-	-	*	2	0	-	-	E	-
75	'	*	*	*	2	10	-	-	B.G.wc	-
76	-	-	-	*	2-3	0	-	-	G	'
77	*	-	-	*	2	9	-	-	K	-
78	*	-	-	*		0	-	-	E	-
79	'	*	*	-		9	-	-	K	-
80	*	-	-	*	2	0	-	-	G	*
81	-	*	-	-	2	4	-	-	C	-
143	'	*	-	*	2	13	-	'	BG	'
82	*	-	-	*	2	0	-	'	BG	'

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VI.(Cont.)

Case Number	Books					Illustrative Material	Remarks
	I	II	III	IV	V		
70	F	S	75		o.		
71	o	o	51	81.00	3.25	Gift o	
72	F	S	54	50.00	6.00	10.00 o	
73	F	B	25	40.00	1.00	o o	
74	F	B	o	o	o		
75	F	C B	33	40.00	7.75	Gift Gift	New,elaborate
76	F	B	25	35.00	o	o 2.39	equip.exact cost.
77	F	C B	15		o	2.50 3.50	
78	o	o	36	50.00	3.00	10.00 10.00	
79	F	S	20	45.00	5.00	12.00 7.00	
80	o	o	36	50.00	o	Gift Gift	
81	F	C B	25	50.00	6.00	o o	
143	F	C B	75	100.00	10.00	Gift Gift	
82	F	C S	36	57.00	5.00	10.00 10.00	
			506	598.00	47.00	34.50 42.89	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VII

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
83	F P D C O	913.50	
84	F D C	565.50	
85	F D C	1239.50	
86	F D C	2150.00	
87	F D C	1140.00	
88	F D C		
89	F P C	1824.08	m.
90	F C	1500.00	
91	F P C	726.00	\$2.50 each forty
92	F P C Fi.	955.25	bt.
93	F C C	1900.00	Monthly dues
94	F D C	540.00	
95	F D C St.	1154.00	
		14607.83	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VII.(Cont.)

Case Number	Food Supplies						Textiles and Clothing		Fuel		Laundry
	I	II	III	IV	V	VI			I	II	
83	*	-	-	*	2	13	-	*	E	*	'
84	*	-	-	*	2	1	*	-	Kc.		*
85	*	-	-	*	2	0	-	*	K		-
86	*	-	-	*	2	29	-	-	E	*	-
87	*	-	*	-	1	3	'	*	K		*
88	*	-	-	*	2	5	-	-	K		*
89	'	*	-	*	2	82	-	-	E K	*	*
90	*	-	-	*	2	4	'	-	E L	*	-
91	-	-	-	*		0	-	-	K		H
92	'	*	*	*	2	0	-	0	G	-	*
93	-	*	-	*	2	0	-	-	E	*	*
94	*	-	*	-		6	*	-	K		-
95	*	-	-	*	2	22	-	-	BG		-

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VII (Cont.)

Case Number	Books					Illustrative Material		Remarks	
	I	II	III	IV	V				
83	F	B	80	75.00	10.00	5.00	5.00		
84	F	S	21	25.00	2.50	5.00	0.		
85	F	C	B	10	45.00	5.00	8.00	4.00	
86	o	o	85	100.00	0.	0.	0.		
87	F	S	12	10.50	2.00	0.	5.40		
88	F	B	7	10.00	2.50	0.	0.	Pay for canning.	
89	F	S	7	14.00	4.00	.25	.35	Take home	
90	F	S	25	30.00	0.	0.	0.		
91	F	S	17	25.00	8.00	0.	0.		
92	F	B	25	30.00	2.00	4.00	3.00		
93	F	B	15	30.00	0.	0.	0.		
94	o	o	53	85.00	0.	0.	0.	Textile samples-	
95	F	C	B	103	75.00	7.00	1.00	1.00	gift
			460	554.50	43.00	23.25	18.95		

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VIII.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue Sources of
96	F C	1535.00	
97	F D C		
98	F C	834.00	
99	F C	742.70	
144	F L D C Fi St		
100	F D C	524.00	m.
101	F D C	600.00	
102	F P C Fi	694.00	F.S.
103	F C	860.00	
104	F D C		
105	F C		
		5789.70	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VIII (Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laundry	
	I	II	III	IV	V	VI		I	II		
96	*	-	-	*	2-4	6	-	-	E	*	-
97	*	-	-	*	2-4	2	'	*	E	*	-
98	*	-	-	*	2	5	-	-	E	*	-
99	*	-	-	-	2	11	-	*	K	-	*
144	*	-	-	*	2	22	*	-	E	*	-
100	'	*	-	-	2	2	-	-	B.G.	-	-
101	*	-	*	-	1	10	-	-	Ga.	-	-
102	*	-	-	*	2	7	-	-	Ga.	-	-
103	*	-	-	*	2	1	-	*	B.G.E.	*	-
104	*	-	-	*	2-4	6	-	*	B.G.	-	-
105	*	-	-	*	2	15	-	-	G.w.c.	-	-

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group VIII (Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
96	F	S	15		15.00	o.	o.	
97	FF	B	7	9.00	8.50	o.	o.	
98	FF	S	25	35.00	7.00	o.	10.00	
99	FF	C B	24	35.00	6.00	o.	o.	
144	FF	B	45	60.00	48.00	10.00	15.00	
100	FF	B	12	10.00	2.00	o.	o.	
101	o	o	36	65.00	4.50	o.	1.28	
102	FF	B	11	16.00	4.00	o.	2.90	
103	FF	B	100	80.00	2.00	o.	3.00	
104	FF	B	30		o.	10.00	5.00	
105	F	C B	o	o	o	o.	o.	
			305	310.00	97.00	20.00	37.18	

Table XXXVII Showing Certain Important Factors which Influence the Cost of Home Economics Instruction.

Group IX.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
106	F D C La.	5300.00	br. ca.
107	F F C	895.10	
108	F P C Fi.	2000.00	m. mt.
109	F F C	621.40	
110	F F C	1610.00	F.S.
111	F D C	1537.76	See remark
112	F D C	1177.50	
113	F F C	850.00	c ca.
114	F P D C Fi.		m br.ca.
115	F F C		c ca.
116	F F C St.	1163.45	
117	F P D C Ba.Be.La	2667.00	
118	F P D C Fi.	1357.00	
119	F F C		
120	F F D C Fi.	3505.32	F.S.
145	F F D C Fi. La.St.	775.64	m.
121	F F C		
122	F F C	1112.00	
123	F F C (R&C 1 room)	885.00	students
124	F P D C Fi. St.	1784.50	students
125	F F D C	2759.60	
126	F P D C	2151.00	c.
127	F F D C	901.60	m.
128	F P C	1392.07	
129	F P D C Fi.	1613.00	collections
		36058.94	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group IX (Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laundry
	I	II	III	IV	V	VI		I	II	
106	*	*	-	*	2	8	*	-	E *	!
107	*	-	-	*	2-4	10	!	*	B.G.	!
108	-	*	-	*	2-	14	-	-	G.	!
109	*	-	-	*	2-3	2	-	-	Ga.c.w.	-
110	*	-	-	*	2-4	14	-	-	Ga.K.Ev	-
111	-	*	-	-	2	8	-	-	E	-
112	*	-	*	-	1	22	-	-	G.	-
113	!	*	-	*	2	22	-	-	Ec	!
114	-	*	*	-	1	0	!	-	B.G.	-
115	!	*	-	-	2-4	6	-	-	G	-
116	*	-	-	*	2-4	43	-	!	B.G.	!
117	*	-	-	-	2	3	-	-	B.G.	!
118	!	-	-	*	2-6	0	-	!	G.c	!
119	*	-	*	-	1	4	*	*	B.G.	-
120	-	*	-	*	2	21	-	-	G	!
145	!	*	-	*	2	10	-	-	G	!
121	*	-	-	*	2-4	32	*	*	K	!
122	*	-	-	*	2	2	-	-	K c	-
123	-	*	-	*	-	0	-	-	K	!
124	-	*	-	*	2-4	0	!	!	B.G.	!
125	*	-	*	-	1	6	-	-	B.G.	!
126	!	*	-	*	2	16	-	-	G	!
127	!	*	-	*	2	11	-	-	EwGaC*	*
128	*	-	-	*	2	10	-	-	E C	-
129	-	*	-	*	2	12	!	-	Ga w	!

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Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group IX (Cont.)

Case Number	Books					Illustrative Material	Remarks
	I	II	III	IV	V		
106	F	C	B	100	\$100.00	11.50	o. o.
107	F		B	22	40.00	o.	Gift Gift
108	F	C	S&B	35	60.00	30.00	Gift Gift
109	F		B	60	100.00	3.00	5.00 5.00
110	F		S	10	12.50	5.00	o. o. If every day \$.50 per
111	F		B	40	80.00	3.00	o. o. \$.25 for 2xc
112	o	o		15	20.00	6.00	5.00 7.00
113	F		S	60	100.00	5.00	Gift Gift
114	F		S	28	40.00	3.00	Gift Gift
115	F		S	10	15.00	2.50	o. 3.00
116	F		S	10	15.00	8.00	4.00 4.00
117	F		S	90	160.00	5.00	6.00 10.00
118	F	C	B	28	35.00	6.00	o. o. Large amt. used for noon lunch.
119	F	C	B	103	75.00	9.60	o. o.
120	o	o		120	180.00	21.50	3.00 3.79
145	F	C	S.B	32	35.00	2.00	o. o.
121	o	o		21		5.00	10.00 23.00 Do table linen
122	F		S.B	18	50.00	8.00	o. 4.50 board
123	F	C	S	120	150.00	o.	o. o. \$100 from school
124	F	C	S	38	60.00	4.50	o. o. Student \$1 for foods course
125	F	C	B	30	40.00	10.00	o. 8.00
126	F		B	102	127.50	2.00	o. o.
127	F	C	S	57	90.00	9.75	10.00 5.00 meals-pay 1/2 cost.
128	F	C	S	65	95.00	o.	o.
129	F	C	B	51	56.10	15.00	25.00 15.00
				1265	1736.10	175.35	59.00 93.34

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group X.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
130	F D C	1970.19	
131	F P D C Fi.St.	1700.00	m.
132	F D C Be	1632.70	
133	F K P D C Fi.La.	1556.61	
134	F K Li D C Be Fi.La.Lr	6658.00	
135	F P D C		

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group X(Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laun- dry	
	I	II	III	IV	V	VI		I	II		
130	*	-	-	*	2	18	†	*	G	-	†
131	†	*	-	*	2-4	47	*	*	G	*	-
132	†	*	-	*	2-4	4	-	-	G	-	†
133	*	-	-	-	2-3	35	-	-	G.E.	-	*
134	*	-	-	*	2-4	22	†	*	BGE	-	-
135	*	-	-	*	2	17	*	-	G w	*	-

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Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group X(Cont.)

Case Number	Books					Illustrative Material	Remarks	
	I	II	III	IV	V			
130	F	C	B	60	81.31	10.50	o. o.	buy own books
131	F	C	SB	80	75.00	4.50	o. 7.50	Pupils of H.S./
132	F	C	SB	275	350.00	5.50	5.00 5.00	Pupils buy
133	F	C	S	14	35.00	8.50	o. o.	foods book
134	F	C	B	20	40.00	18.50	o. o.	
135	F		B	25	-	-	o. o.	
				474	581.31	47.50	5.00 12.50	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XI.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue I Sources of
136	F O D 2C F1	<u>3440.00</u> 3440.00	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XI.(Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laun- dry
	I	II	III	IV	V	VI		I	II	
136	*	-	-	*	2-3	12	*	-	B.G.E. -	-

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XI(Cont.)

Case Number	Books					Illustrative Material		Remarks
	I	II	III	IV	V			
136	F C	B	65	-	-	o.	o.	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XII.

Case Number	Rooms I. Names of rooms	Equipment Value in Dollars	Revenue Sources of
137	F -3C	8157.79	F.S.
138	F C	-	
		8157.79	

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XII.(Cont.)

Case Number	Food Supplies						Textiles and Clothing	Fuel		Laun- dry	
	I	II	III	IV	V	VI		I	II		
137	'	*	-	*	2-4	115	'	*	G	*	'
138	*	-	-	*	2-8	20	'	-	G	-	-

Table
 XXXVII Showing Certain Important Factors which Influence the
 Cost of Home Economics Instruction.

Group XII.(Cont.)

Case Number	Books					Illustrative Remarks	
	I	II	III	IV	V	Material	
137	F	B	225	500.00	18.90	Gift	Gift
138	F	C B	45	90.00	4.00	5.00	15.00
			270	290.00	22.90	5.00	15.00

Table XXXVIII. Showing Time Factor in Foods and Clothing Courses.
First Semester 1921-1922.

GROUP I.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
1	2 No.7 & 8th	0	0		36	800	(10x80)
2	3	18	400	(5x80)	44	320	(14x80)
3	5	18	160	(2x80)	54	880	(2x40) (10x80)
	10	36	560		134	2000	

GROUP II.

4	4 No.7th	18	400	(5x80)	54	960	(24x40)
5	4	90	720	(9x80)	36	400	(5x80)
6	4	18	400	(5x80)	62	760	(6x60) (5x80)
7	5	54	720	(9x80)	18	400	(5x80)
8	4	36	320	(4x80)	72	705	(5x45) (6x80)
9	3 No.7th	54	960	(12x80)			
10	3 7th & 8th together	27	490	(1x90) (5x80)	36	400	(10x40)
11	4	54	960	(12x80)	18	160	(2x80)
	31	351	4970		296	3785	

(continued)

Table XXXVIII. (cont. p. 2)

GROUP III.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
12	4	54	630	(7x90)	18	450	(5x90)
13	4	36	480	(6x80)	36	520	(2x60) (5x80)
14	4	36	600	(5x40) (5x80)	18	400	(10x40) (5x80)
15	4	33	600	(4x50) (5x80)	15	400	(5x80)
16	4	18	320	(4x80)	33	720	(18x40)
17	4	18	400	(5x80)	54	560	(4x40) (5x80)
18	5	72	600	(7.5x80)	72	720	(9x80)
19	4	18	400	(5x80)	54	700	(4x75) (5x80)
20	4	36	480	(6x80)	36	480	(6x80)
21	4	18	400	(5x80)	54	800	(10x80)
22	4	18	400	(5x80)	54	625	(5x45) (5x80)
23	4.5	36	600	(3x50) (5x90)	36	500	(2x50) (5x80)
24	4	18	400	(5x80)	54	1040	(4x60) (10x80)
25	4	36	480	(6x80)	36	880	(11x80)
26	4	72	480	(6x80)	134	560	(7x80)
27	4	18	450	(5x90)	54	1060	(10x90) (2x80)
28	4	54	920	(3x40) (10x80)	18	120	(3x40)
	65.5	591	8640		776	10535	

(continued)

Table XXXVIII. (cont. p.3)

GROUP IV.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
29	3	18	160	(2x80)	90	500	(2x55)
30	4	18	400	(5x80)	54	720	(2x50) (3x80)
31	4	36	530	(5x90) (1x80)	36	530	(5x90) (1x80)
32	4	36	80	(1x80)	72	880	(11x80)
33	4	72	1120	(14x80)			
34	4	36	640	(8x80)	48	800	(10x80)
35	4	36	800	(10x80)	36	160	(2x80)
36	4	18	800	(10x80)	54	1120	(14x80)
37	4	18	180	(2x90)	54	1080	(12x90)
38	5	36	640	(8x80)	54	960	(12x80)
39	4	27	560	(7x80)	45	960	(12x80)
40	5	36	520	(2x60) (5x80)	36	400	(5x80)
41	4	36	480	(6x80)	36	480	(6x80)
42	5	18	400	(5x80)	54	560	(7x80)
43	4	18	200	(2.5x80)	54	400	(5x80)
44	4	18	400	(5x80)	36	600	(5x40) (5x80)
45	5	36	480	(6x80)	30	880	(11x80)
46	4	36	800	(10x80)	36	300	(10x30)
47	4	54	960	(12x80)			
48	4	54	960	(12x80)	18	160	(2x80)
49	4	36	400	(2x40) (4x80)	54	480	(6x80)
50	5	36	475	(1x75) (5x80)	36	475	(1x75) (5x80)
	92	729	11985		933	12445	

(continued)

Table XXXVIII. (cont. p. 4)

GROUP V.

Case Number	Years of work offered	Foods Courses			Clothing Courses				
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period		
51	4	36	580	(2x90) (2x80)	36	580	(3x90) (5x80)		
52	4	18	300	(4x75)	90	1050	(8x75) (4x90)		
53	4	36	480		72	480		(6x80)	
54	6	18	400		54	720		(9x80)	
55	4	27	320		72	960	(6x40) (9x80)		
56	4	18	400		54	615	(3x45) (6x80)		
57	4	18	450	(5x90)	54	630	(7x90)		
58	3	18	400		18	160	(4x40)		
59	6	63	1000	(6x40) (12x80)	63	600	(5x40) (5x80)		
60	4	36	630	(7x90)	36	630	(7x90)		
61	4	36	480	(2x40) (5x80)	36	480	(2x40) (5x80)		
62	4	18	400		54	560		(7x80)	
63	4	18	150	(2x75)	54	670	(2x60) (2x75) (5x80)		
64	5	36	480		36	480		(6x80)	
65	4	36	600	(2x60) (5x80)	42	1000	(2x60) (10x80)		
66	4	18	480		36	160	(4x40)		
67	5	72	480		108	880		(11x80)	
68	4	32	1260	(14x90)	34	1080	(12x90)		
69	4	18	400		54	1040		(13x80)	
	81	572	9690		1033	12775			

(continued)

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Table XXXVIII. (cont. p.5)

GROUP VI.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
70	4	30	480	(6x80)	18	160	(2x80)
71	4				54	560	(7x80)
72	2 No.7 & 8th	18	400	(5x80)	18	400	(5x80)
73	4	36	800	(10x80)	36	240	(3x80)
74	4	18	225	(2x90) (1x45)	72	850	(10x40) (5x90)
75	4	36	800	(10x80)	90	1160	(9x40) (10x80)
76	3 No.7th	18	450	(5x90)	36	610	(5x90) (2x80)
77	4	54	560	(7x80)			
78	4	36	460	(1x60) (5x80)	36	460	(1x60) (5x80)
79	4	36	480	(6x80)	36	480	(6x80)
80	5	36	600	(2x75) (5x90)	54	1050	(2x75) (10x90)
81	4	54	560	(7x80)	90	640	(8x80)
82	4	24	400	(5x80)	48	1120	(14x80)
>	50	396	6215	-	588	7730	

GROUP VII.

83	4	36	480	(6x80)	36	480	(6x80)
84	4.5	36	480	(6x80)	36	480	(6x80)
85	4	18	400	(5x80)	72	960	(2x40) (11x80)
86	5	90	1600	(10x40) (15x80)			
87	5	36	520	(1x40) (6x80)	54	880	(11x80)
88	4	36	520	(2x60) (5x80)	36	520	(2x60) (5x80)
89	4	18	800	(10x80)	18	800	(10x80)
90	4	36	480	(6x80)	36	480	(6x80)
91	4	36	480	(6x80)	54	880	(11x80)
92	4	39	640	(8x80)	39	640	(8x80)
93	3	36	675	(9x90)	36	630	(7x90)
94	4	54	560	(4x40) (5x80)	18	400	(5x80)
95	4	36	630	(7x90)	36	540	(6x90)
		507	8265		471	7630	

Table XXXVIII. (cont. p. 6)

GROUP VIII.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
96	4.5	36	480	(6x80)	36	480	(2x40) (5x80)
97	5	36	560	(7x80)	54	960	(12x80)
98	5	36	480	(6x80)	36	480	(6x80)
99	4	54	480	(6x80)			
100	5	54	860	(1x60) (10x80)	54	1060	(1x60) (9x80) (2 x40)
101	4	36	800	(10x80)	54	560	(7x80)
102	4	36	495	(1x45) (5x90)	36	945	(5x45) (8x90)
103	4	36	560	(7x80)	36	560	(7x80)
104	4	36	560	(7x80)	40	960	(12x80)
105	4	54	1100	(10x90) (25x80)			
		414	6375		446	6005	

(continued)

Table XXXVIII. (cont. p. 7)

GROUP IX.

Case Number	Years of work offered	Foods Courses			Courses Clothing		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
106	4	38	560	(7x80)	38	640	(8x80)
107	4	36	1040	(13x80)	36	870	(2x35) (10x80)
108	5	22	450	(5x90)	22	180	(4x45)
109	4.5	18	400	(5x80)	72	1040	(4x60) (10x80)
110	4	39	1000	(5x40) (10x80)	39	360	(2x40) (4x80)
111	4	18	360	(4x90)	36	540	(6x90)
112	4	29	480	(6x80)	65	640	(8x80)
113	4	36	800	(10x80)	72	960	(12x80)
114	4.5	36	480	(6x80)	36	480	(6x80)
115	2 No. 7 & 8	18	300	(5x60)	18	300	(5x60)
116	4	54	980	(10x90) (1x80)	18	450	(5x90)
117	4	18	160	(2x80)	72	820	(4x45) (8x80)
118	4	36	630	(7x90)	36	480	(2x90) (5x60)
119	5.5	54	880	(11x80)	64	1040	(13x80)
120	4	72	530	(5x90) (1x80)	72	530	(5x90) (1x80)
121	4	19	400	(5x80)	38	240	(3x80)
122	5	36	630	(7x90)	54	1080	(12x90)
123	4	18	450	(5x90)	72	855	(9x45) (5x90)
124	5	36	800	(10x80)	54	600	(5x45) (5x80)
125	4	54	480	(6x80)	54	480	(6x80)
126	4	40	900	(10x90)	20	450	(5x90)
127	5	36	480	(6x80)	36 v	480	(6x80)
128	4				72	960	(12x80)
129	6	54	900	(10x90)	36	450	(5x90)
		817	14090		132	14925	

(continued)

Table XXXVIII. (cont. p. 8)

GROUP X.

Case Number	Years of work offered	Foods Courses			Clothing Courses		
		Weeks of foods	Minutes per week of foods	No. of periods per week times the length of period	Weeks of clothing	Minutes per week of clothing	No. of periods per week times the length of period
130	4	19	425	(5x85)	57	850	(10x85)
131	4	54	980	(10x90) (1x80)	18	80	(1x80)
132	6	36	480	(6x80)	48	1280	(16x80)
133	5.5	36	540	(4x35) (5x80)	54	940	(4x35) (5x80)
134	6	57	960	(12x80)	57	960	(12x80)
135	5	57	880	(11x80)	29	480	(6x80)
		259	4265		263	4590	

GROUP XI.

136	5	40	480	(6x80)	40	560	(7x80)
		40	480		40	560	

GROUP XII.

137	6	39	900	(15x60)	48	1200	(20x60)
138	5	48	900	(15x60)	36	600	(10x60)
		87	1800		84	1800	

Table
XXXIX"Other" Courses Offered the
First Semester 1921-1922

Group II Case Number	Names of Courses	Weeks of Courses	Minutes per week of Courses	Number of Per- iods per Week Times Length of Period
4	*Home Management			
8	*Home Nursing			
	*House Furnishing			
	*Textiles			
10	*Home Management			
<hr/>				
Group III				
12	*Drawing and Design			
19	*Home Management			
20	*Physiology			
	*Drawing and Design			
21	*Textiles			(5 x 80)
22	Home Management	18	400	(5 x 80)
24	-Textiles	6	400	(5 x 80)
25	-Textiles	4	400	(5 x 80)
27	-Millinery	2	450	(5 x 90)
		30	1650	
<hr/>				
Group IV				
31	Home Management	18	315	(3x45) (2x90)
32	Large Quantity Cookery (Noon lunch class)			
34	*Millinery			(5 x 80)
	Home Management	6	400	
40	*Textiles			(1 x 80)
	Home Management	18	80	(5 x 40)
42	Home Nursing	18	200	(5 x 80)
43	House Furnishing	18	400	(3 x 80)
45	Home Nursing	3	400	(5 x 80)
	Related Art	6	400	(5 x 80)
	-Textiles	6	400	(5 x 80)
	House Furnishing	7	400	(5 x 80)
	Home Management	8	400	(1 x 80)
49	-Textiles	18	80	(1 x 80)
	Home Management	18	80	(5 x 40)
50	Home Nursing	6	200	(5 x 40)
	House Furnishing	12	200	
		162	3955	

Table
XXXIX"Other" Courses Offered the
First Semester 1921-1922

Group V Case Number	Names of Courses	Weeks of Courses	Minutes per week of Courses	Number of Per- iods per Week Times Length of Period
52	-Textiles	18	90	(1 x 90)
	Home Management	18	75	(1 x 75)
55	-Textiles	9	200	(5 x 40)
58	*Home Management			
65	-Textiles	6	400	(5 x 80)
	Home Management	6	600	(5 x 80)
	House Furnishing	6	400	(5 x 80)
68	House Furnishing	10	900	(10 x 90)
	Laundry	1	810	(9 x 90)
	*Hygiene			
69	-Textiles	6	400	(5 x 80)
		80	3875	
Group VI				
70	Home Nursing	18	40	(1 x 40)
71	Home Management	18	280	(7 x 40)
	Home Nursing	18	280	(7 x 40)
	Related Art	18	280	(7 x 40)
74	*Home Management			
	Home Nursing	18	225	(5 x 45)
75	Physiology	18	200	(5 x 40)
77	Home Management	18	400	(5 x 80)
81	*Hygiene			
	*Child Training			
	*Home Management			
		126	1705	
Group VIII				
99	Home Management	18	160	(2 x 80)
102	-Textiles	4	450	(2x45) (4x90)
104	Home Nursing	14	400	
	-Decorative Needlework	4	400	(5 x 80)
		40	1410	

Table
XXXIX

"Other" Courses Offered the
First Semester 1921-1922

Group IX Case Number	Names of Courses	Weeks of Courses	Minutes per week of courses	Number of Per- iods per week Times Length of Period
107	*Home Management *Related Art			
108	Home Management Related Art	18 18	180 135	(4x45) (3x45)
110	Normal Training	3	200	(5x40)
112	Normal Training	11	80	(1x80)
114	Home Nursing	18	200	(5x40)
117	Home Management	18	200	(1x40) (2x80)
118	Home Nursing	18	120	(2x60)
119	*Normal Training			
120	House Furnishing Physiology	18 18	300 300	(5x60) (5x60)
121	Home Management	19	400	(5x80)
127	Household Physics	18	280	(1x80)
129	Home Management	18	225	(5x45)
		195	2620	
Group X				
131	Home Nursing Household Science	18 18	280 280	(5x40) (1x80) (7x40)
132	Home Management House Furnishing -Millinery	6 6 6	400 400 400	(5x80) (5x80) (5x80)
133	House Furnishing	18	400	(5x80)
134	*Home Management			
135	Home Management	9	400	(5x80)
		81	2560	
Group XI				
136	Home Management Cafeteria	18 18	400 400	(5x80) (5x80)
Group XII				
137	-Millinery Household Science	9 18	300 300	(5x60) (5x60)
138	Home Management	18	300	(5x60)
		45	900	

N.B.

*No time stated

-Included with clothing
courses in Table II

Table XL. Showing Enrollment in 138 Home Economics Departments.
First Semester 1921-1922.

GROUP I.

Case Number	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Foods	Clothing	Other Courses	Total
1	0	0	1	3	6	6	0	16		16
2	6	3	8				8	9		17
3	9	4	10	4	0	0	4	23		27
	15	7	19	7	6	6	12	48		60

GROUP II.

4	0	16	8	0	6	0	8	22		30
5	7	14	0	5	1	3	5	25		30
6	3	3	12	8	0	8	20	15		35
7	5	11	7	6	6	0	23	12		35
8	7	10	12	7	0	0	18	18		36
9	0	12	13	11	0	0	25	11		36
10	12	7	2	11	0	0	19	13		32
11	7	12	11	9	0	0	7	32		39
	41	85	65	57	13	11	125	148		273

GROUP III.

12	6	7	12	4	5	6	10	20	10	40
13	15	10	9	8	0	0	19	23		42
14	10	0	16	16	0	0	26	16		42
15	9	8	13	12	0	0	26	16		42
16	10	13	8	12	0	0	9	34		43
17	6	13	16	8	0	0	8	35		43
18	9	12	8	9	6	0	22	22		44
19	14	15	12	4	0	0	12	33		45
20	13	7	11	15	0	0	25	21		46
21	10	12	10	14	0	0	14	32		46
22	9	12	10	9	6	0	16	30		46
23	13	14	14	6	0	0	28	19		47
24	10	8	18	12	0	0	12	36		48
25	11	12	12	14	0	0	22	27		49
26	10	16	14	9	0	0	26	23		49
27	19	10	10	10	0	0	31	18		49
28	11	14	11	6	0	0	31	11		42
	185	183	204	168	17	6	337	416	10	763

(continued)

Table XL. (cont. p. 2)

GROUP IV.

Case Number	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Foods	Clothing	Other Courses	Total
29	11	11	8	8	7	5	20	30		50
30	10	4	16	13	8	0	25	26		51
31	7	14	18	12	0	0	32	19		51
32	20	12	12	8	0	0	21	31		52
33	12	7	24	9	0	0	52	0		52
34	12	8	23	0	9	0	31	21		52
35	16	10	15	11	0	0	41	11		52
36	13	9	16	8	0	8	21	33		54
37	18	12	16	8	0	0	12	42		54
38	15	13	8	7	7	5	18	37		55
39	17	12	18	8	0	0	20	35		55
40	14	11	11	12	2	5	27	28		55
41	12	12	16	16	0	0	28	28		56
42	6	9	18	14	9	0	24	32		56
43	16	14	12	4	4	6	20	36		56
44	19	19	9	10	0	0	19	38		57
45	17	11	17	9	0	5	25	34		59
46	25	14	11	9	0	0	20	39		59
47	10	5	19	18	0	7	59	0		59
48	16	14	18	5	5	1	43	16		59
49	20	11	17	11	0	0	22	37		59
50	14	15	10	7	6	2	24	30		54
	320	247	332	207	57	44	604	603		1207

GROUP V.

51	25	15	12	8	0	0	35	25		60
52	15	13	21	11	0	0	22	38		60
53	17	16	15	7	5	1	22	39		61
54	18	11	18	10	3	2	18	44		62
55	24	18	15	5	1	0	20	43		63
56	17	17	21	8	0	0	18	45		63
57	18	4	20	6	11	5	16	48		64
58	17	13	24	10	0	0	35	29		64
59	8	15	16	16	4	5	34	30		64
60	28	9	22	4	1	0	31	33		64
61	16	16	11	6	16	0	41	24		65
62	22	22	12	4	5	0	4	61		65
63	25	16	15	10	0	0	25	41		66
64	19	15	21	8	3	0	36	30		66
65	18	11	23	15	0	0	18	34	15	67
66	27	20	13	8	0	0	23	45		68
67	9	18	16	15	10	0	34	34		68
68	18	20	15	5	0	10	36	32		68
69	13	24	22	10	0	0	23	46		69
	354	293	332	166	59	23	491	721	15	1227

(continued)

Table XL. (cont. p. 3)

GROUP VI.

Case Number	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Foods	Clothing	Other Courses	Total
70	9	11	14	13	23	0	23	24	23	70
71	25	21	13	7	2	2	0	70		70
72	0	0	32	24	0	14	38	32		70
73	25	11	19	16	0	0	35	36		71
74	13	13	24	22	0	0	25	47		72
75	13	21	15	11	6	6	32	40		72
76	18	0	15	39	0	0	42	30		72
77	21	0	21	18	13	0	60	0	13	73
78	14	21	29	10	0	0	31	43		74
79	23	16	20	15	0	0	32	42		74
80	13	18	23	12	9	0	33	42		75
81	24	20	15	19	0	0	39	39		78
82	14	17	26	10	4	8	48	31		79
	212	169	266	216	57	30	438	476	36	950

GROUP VII.

83	22	16	24	18	0	0	34	46		80
84	11	16	33	20	0	0	49	31		80
85	18	22	28	13	0	0	15	66		81
86	20	16	26	16	3	0	81	0		81
87	10	22	13	18	19	0	40	42		82
88	17	18	34	14	0	0	52	31		83
89	13	20	30	12	3	5	30	53		83
90	18	20	27	20	0	0	40	45		85
91	16	19	24	14	9	2	22	62		84
92	31	15	16	22	0	0	32	52		84
93	25	13	29	7	9	3	61	25		86
94	19	18	20	16	5	8	50	36		86
95	26	22	11	8	16	6	44	45		89
	246	237	315	198	64	24	550	534		1084

GROUP VIII.

96	26	27	13	22	0	2	41	49		90
97	28	27	13	14	8	0	40	50		90
98	25	30	15	18	0	5	46	47		93
99	44	13	22	4	0	0	93	0		93
100	21	17	37	20	0	9	46	48		94
101	26	24	23	22	0	0	22	73		95
102	23	30	27	11	4	0	63	32		95
103	29	29	29	10	0	0	40	57		97
104	32	10	8	18	2	14	29	35	34	98
105	31	21	22	19	3	0	96	0		96
	285	228	209	158	17	30	516	391	34	941

(continued)

Table XL. (cont. p. 4)

GROUP IX.

Case Number	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Foods	Clothing	Other Courses	Total
106	38	25	16	16	3	5	25	78		103
107	19	26	21	15	5	18	76	28		104
108	22	20	24	19	0	24	44	41	24	109
109	18	24	34	29	6	0	35	76		111
110	20	23	26	24	10	10	43	70		113
111	40	0	40	36	0	0	36	80		116
112	22	24	41	21	10	11	42	77		119
113	48	41	17	18	0	0	89	35		124
114	46	32	22	12	13	0	44	69	12	125
115	0	0	66	56	5	1	62	66		128
116	36	16	66	20	0	0	52	86		138
117	48	50	22	14	9	2	98	36	11	145
118	37	45	43	21	0	0	66	80		146
119	39	33	31	32	6	14	66	89		155
120	72	59	16	0	0	9	77	79		156
121	73	54	17	13	10	0	102	65		167
122	51	30	42	31	10	4	38	130		168
123	37	43	80	10	0	0	40	130		170
124	61	46	20	0	20	24	40	131		171
125	56	47	50	22	0	0	68	107		175
126	39	44	48	18	12	15	102	74		176
127	60	52	26	21	26	0	73	104	8	185
128	74	51	59	10	0	0	107	87		194
129	63	53	31	22	13	15	118	80		198
	1019	838	858	481	148	152	1543	1898	55	3496

(continued)

Table XL. (cont. p. 5)

GROUP X.

Case Number	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	12th Grade	Foods	Clothing	Other Courses	Total
130	76	56	27	23	9	10	27	174		201
131	93	58	40	24	0	0	93	122		215
132	74	69	41	19	13	11	123	104		227
133	70	66	72	13	11	0	79	153		232
134	64	74	57	16	8	15	106	128		234
135	100	60	75	39	15	0	114	175		289
	477	383	312	134	56	36	542	856		1398

GROUP XI.

136	102	102	61	22	18	14	142	177		319
	102	102	61	22	18	14	142	177		319

GROUP XI.

137	130	89	103	58	56	8	176	268		444
138	92	59	103	162	34	27	170	307		477
	222	148	206	220	90	35	346	575		921

Grand Totals	3478	2921	3179	2034	602	425	5646	6843	150	12639
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Key for Table XLI

Current Expenses for First Semester 1921-1922

Foods Section

- I and II. Expenditures Benefiting Present Enrollment
1. Groceries, milk, meat.
 2. Laundry
 3. Fuel
 4. Ice
- III and IV. Expenditures for Illustrative Material, Books, and Magazines.
5. Illustrative material
 6. Books and magazines
- V and VI. Expenditures for Equipment
7. Small equipment
 8. Large equipment
- VII Total Expenditures for Foods Section for the First Semester 1921-1922

Table XLI. Expenditures in Foods Sections During the First Semester 1921-1922.

GROUP I.

Case Number	I				II	III		IV	V		VI	VII
	1 Groceries	2 Laundry	3 Fuel	4 Ice	Total 1,2,3,4	Ills Mat.	6 B. & Mag.	Total 5 & 6	Sm. 7 Equip.	L. 8 Equip.	Total 7 & 8	Total Food
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	75.96	9.51	27.00	.....	112.47	.....	.....	.....	3.00	.....	3.00	115.47
3	15.54	1.50	1.40	.....	18.44	.....	2.50	2.50	.....	.....	.....	20.94
	91.50	11.01	28.40	.....	130.91	.....	2.50	2.50	3.00	.....	3.00	136.41

GROUP II.

4	.....	.....	35.00	0.50	35.50	.....	2.00	2.00	24.15	5.05	29.20	66.70
5	48.00	23.00	20.00	.....	91.00	.....	.....	.....	2.25	.....	2.25	93.25
6	36.25	2.90	21.60	.....	60.75	.....	.....	.....	6.10	.....	6.10	66.85
7	48.00	7.00	30.00	.....	85.00	.....	.....	.....	2.70	.....	2.70	87.70
8	20.00	2.00	30.00	.....	52.00	.....	2.50	2.50	3.15	.....	3.15	57.65
9	89.21	4.18	69.00	.....	162.39	.....	3.00	3.00	5.00	.....	5.00	170.39
10	71.00	.....	18.00	.....	89.00	.....	.....	.....	2.50	.....	2.50	91.50
11	37.00	.....	.....	.....	37.00	.....	8.00	8.00	3.00	.....	3.00	48.00
	349.46	39.08	223.60	0.50	612.64	.....	15.50	15.50	48.85	5.05	53.90	682.04

(continued)

Table XLI. (cont. p. 2)

GROUP III.

Case Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1,2,3,4	Ill. Mat. ⁵	B. & Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
12	182.71	10.00	8.00	....	200.71	1.00	3.00	4.00	13.68	21.75	35.43	240.14
13	15.49	1.25	3.00	....	19.74	....	4.00	4.00	4.95	.....	4.95	28.69
14	37.76	....	10.60	9.75	58.11	....	5.75	5.75	6.50	.....	6.50	70.36
15	115.24	10.25	28.70	....	154.19	....	....	....	0.50	.....	0.50	154.69
16	55.00	4.00	5.00	....	64.00	3.00	2.00	5.00	....	.....	....	69.00
17	175.00	40.00	10.00	5.00	230.00	....	5.00	5.00	....	5.00	5.00	240.00
18	52.60	.....	2.75	....	55.35	....	2.50	2.50	16.66	.....	16.66	74.51
19	90.00	25.00	7.50	....	122.50	1.00	....	1.00	....	.....	....	123.50
20	50.00	5.00	18.00	....	73.00	....	....	....	1.00	.....	1.00	74.00
21	60.00	....	40.00	....	100.00	....	....	....	.....	.....	....	100.00
22	68.31	9.20	29.70	....	107.21	....	2.50	2.50	11.50	24.00	35.50	145.21
23	58.00	....	4.50	....	62.50	....	2.00	2.00	.....	403.00	403.00	467.50
24	115.00	10.00	20.00	....	145.00	....	2.00	2.00	11.50	20.00	31.50	178.50
25	30.00	3.00	5.00	....	38.00	1.00	....	1.00	5.00	.....	5.00	44.00
26	58.00	9.00	....	....	67.00	....	....	....	.....	.....	....	67.00
27	30.00	5.00	16.00	....	51.00	10.00	42.50	52.50	100.00	392.50	492.50	596.00
28	75.00	....	25.00	....	100.00	....	....	....	5.00	5.00	10.00	110.00
	1268.11	131.70	233.75	14.75	1648.31	16.00	71.25	87.25	176.29	871.25	1047.54	2783.10

(continued)

Table XLI. (cont. p. 3)

GROUP IV.

Case Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1,2,3,4	Ill. Mat. ⁵	B.& Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
29	79.43	2.00	3.80	....	85.23	....	....	....	....	....	....	85.23
30	22.32	4.10	24.30	....	50.72	....	....	....	....	....	....	50.72
31	65.70	....	18.00	....	83.70	1.00	3.00	4.00	....	....	....	87.70
32	45.00	....	....	....	45.00	....	....	....	30.00	....	30.00	75.00
33	78.56	8.50	50.00	....	137.06	....	....	....	....	....	....	137.06
34	115.00	16.00	45.00	....	176.00	....	5.00	5.00	28.00	36.00	64.00	245.00
35	126.00	....	10.50	....	136.50	....	3.00	3.00	75.00	485.00	560.00	699.50
36	33.88	6.50	3.00	....	43.38	....	....	....	20.55	20.55	....	63.93
37	100.64	40.00	....	....	140.64	....	....	....	....	....	....	140.64
38	30.00	3.19	....	....	33.19	....	....	....	7.00	....	7.00	40.19
39	27.80	4.80	10.00	....	42.60	....	7.15	7.15	9.25	4.40	13.65	63.40
40	86.00	1.75	25.20	....	112.95	....	....	....	....	....	....	112.95
41	50.00	....	5.00	....	55.00	....	....	....	10.00	....	10.00	65.00
42	42.45	2.00	23.25	....	67.70	....	....	....	2.50	....	2.50	70.20
43	60.00	....	6.50	3.00	69.50	....	1.50	1.50	5.00	76.00	81.00	152.00
44	97.00	3.50	....	....	100.50	....	5.00	5.00	25.00	350.00	375.00	480.50
45	38.00	3.75	....	....	41.75	....	....	....	0.75	....	0.75	42.50
46	62.10	2.00	7.37	....	71.47	....	....	....	....	....	....	71.47
47	48.50	1.75	2.60	....	52.85	2.00	5.00	7.00	8.25	65.00	73.25	133.10
48	50.00	....	40.00	....	90.00	....	6.00	6.00	....	....	....	96.00
49	37.28	1.91	11.25	....	50.44	....	18.00	18.00	18.00	....	18.00	86.44
50	51.78	7.50	41.00	....	100.28	....	1.00	....	....	....	....	100.28
	1347.44	109.25	326.77	3.00	1786.46	3.00	53.65	56.65	239.30	1016.40	1255.70	3098.81

(continued)

Table XLI. (cont. p. 4)

GROUP V.

Case Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1,2,3,4	Ill. Mat. ⁵	B. & Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
51	44.08	.....	6.35	....	50.43	.....	....	....	.....	....	....	50.43
52	39.30	5.25	9.31	....	53.86	....	....	....	55.02	....	55.02	108.88
53	61.54	1.50	11.00	....	74.04	....	11.83	11.83	80.91	....	80.91	166.78
54	26.33	4.00	5.00	5.00	40.33	....	40.00	40.00	73.45	....	73.45	153.78
55	34.06	10.93	30.00	....	74.99	....	.....	....	22.63	....	22.63	97.62
56	70.00	4.00	20.00	....	94.00	....	3.00	3.00	.....	....	.....	97.00
57	30.00	....	....	....	30.00	....	4.50	4.50	.....	12.00	12.00	46.50
58	121.57	10.00	15.00	....	146.57	....	....	....	5.00	....	5.00	151.57
59	58.00	2.50	79.00	....	139.50	....	10.00	10.00	....	....	.....	149.50
60	150.00	5.00	50.00	....	205.00	....	2.50	2.50	25.00	250.00	275.00	482.50
61	58.40	3.15	.....	1.89	63.44	....	3.00	3.00	3.60	....	3.60	70.04
62	190.00	1.00	....	1.00	192.00	....	....	....	5.00	110.00	115.00	307.00
63	75.81	12.00	35.00	....	122.81	....	2.50	2.50	10.00	....	10.00	135.31
64	86.23	14.52	104.00	....	204.75	11.50	....	11.50	....	....	....	216.25
65	50.00	3.00	20.00	....	73.00	6.00	3.00	9.00	....	....	....	82.00
66	78.00	1.25	....	....	79.25	....	....	....	....	....	....	79.25
67	61.00	6.09	3.25	....	70.34	....	2.50	2.50	....	38.57	38.57	111.41
68	75.00	5.00	15.00	....	95.00	5.00	50.00	55.00	125.00	....	125.00	275.00
69	43.60	5.00	....	3.50	52.10	....	2.50	2.50	17.59	25.00	42.59	97.19
	1352.92	94.19	402.91	11.39	1861.41	22.50	135.33	157.83	423.20	435.57	858.77	2878.01

(continued)

Table XLI. (cont. p. 5)

GROUP VI.

Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1,2,3,4	Ill. Mat. ⁵	B. & Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
70	30.00	3.00	....	....	33.00	....	....	....	1.00	....	1.00	34.00
71	88.59	8.90	17.46	1.15	116.10	....	7.75	7.75	5.00	....	5.00	128.85
72	110.00	10.00	6.75	1.00	127.75	....	23.00	23.00	....	....	....	150.75
73	109.50	15.00	59.00	....	174.50	....	....	....	....	....	....	174.50
74	71.31	....	....	....	71.31	....	....	....	....	....	....	71.31
75	50.00	7.00	28.00	....	85.00	1.50	....	1.50	5.00	....	5.00	91.50
76	226.04	....	....	....	226.04	....	19.00	19.00	....	....	....	245.04
77	60.00	3.00	6.25	....	69.25	2.50	8.75	11.25	....	400.00	400.00	480.50
78	60.00	5.00	25.00	....	90.00	....	3.00	3.00	....	....	....	93.00
79	60.00	10.00	7.50	....	77.50	....	2.00	2.00	30.00	....	30.00	109.50
80	41.00	....	20.00	....	61.00	....	....	....	....	....	....	61.00
81	48.32	9.25	19.85	....	77.42	....	4.00	4.00	....	....	....	81.42
82	92.17	2.50	57.00	....	151.67	....	....	....	2.00	10.50	12.50	164.17
	1046.93	73.65	237.81	2.15	1360.54	4.00	67.50	71.50	43.00	410.50	453.50	1885.54

GROUP VII.

83	100.00	10.00	25.00	1.00	136.00	5.00	5.00	10.00	40.00	40.00	80.00	226.00
84	158.00	5.00	18.00	2.00	183.00	....	....	....	125.00	220.50	345.50	528.50
85	86.00	20.00	13.00	2.00	121.00	....	15.00	15.00	15.00	....	....	151.00
86	46.06	0.77	....	....	46.83	....	....	....	....	....	....	46.83
87	59.46	10.03	8.00	....	77.49	....	1.50	1.50	7.90	....	7.90	86.89
88	81.64	0.60	....	....	82.24	....	....	....	....	15.50	15.50	97.74
89	40.44	....	72.00	....	112.44	....	1.50	1.50	0.25	11.50	11.75	125.69
90	67.50	4.50	....	4.50	76.50	....	10.00	10.00	....	....	....	86.50
91	89.00	....	....	1.00	90.00	....	1.50	1.50	2.00	10.00	12.00	103.50
92	100.00	....	60.00	....	160.00	....	....	....	10.00	....	10.00	170.00
93	60.00	....	....	....	60.00	....	....	....	....	....	....	60.00
94	55.56	6.00	6.50	....	68.06	....	....	....	3.45	....	3.45	71.51
95	44.83	8.88	30.00	....	83.71	1.00	16.20	17.21	13.01	25.15	38.16	139.07
	988.49	65.78	232.50	10.50	1297.27	6.00	50.70	56.70	216.61	322.65	539.26	1893.23

(continued)

Table XLI. (cont. p. 6)

GROUP VIII.

Case Number	I				II	III		IV	V		VI	VII
	1 Groceries	2 Laundry	3 Fuel	4 Ice	Total 1,2,3,4	Ill. 5 Mat.	6 B. & Mag.	Total 5 & 6	Sm. 7 Equip.	L. 8 Equip.	Total 7 & 8	Total Food
96	60.00	17.00	17.00	3.00	97.00	.....	.....	.....	.....	.....	.....	97.00
97	200.00	8.50	32.64	.....	241.14	.....	1.50	1.50	10.00	.....	10.00	252.64
98	58.45	15.11	30.00	.....	103.56	.....	8.00	8.00	.....	.....	.....	111.56
99	48.44	4.15	6.06	.....	58.65	.....	26.00	26.00	14.38	92.95	107.33	191.98
100	43.00	5.00	.....	.....	48.00	.....	.....	.....	.....	.....	.....	48.00
101	97.88	5.00	15.00	2.00	119.88	.....	.....	.....	.....	.....	.....	119.88
102	87.28	5.72	17.50	.....	110.50	.....	10.00	10.00	16.68	.....	16.68	137.18
103	106.00	.....	.....	0.25	106.25	.....	.....	.....	.....	.....	.....	106.25
104	128.50	10.40	30.00	5.00	173.90	10.00	.....	10.00	2.50	.....	2.50	186.40
105	43.51	6.00	.....	.....	49.51	.....	.....	.....	5.58	.....	5.58	55.09
	873.06	76.88	143.20	10.25	1108.39	10.00	45.50	55.50	49.14	92.95	142.09	1305.98

(continued)

Table XLI. (cont. p. 7)

GROUP IX.

Case Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1, 2, 3, 4	Ill. Mat. ⁵	B. & Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
106	111.00	1.80	22.00	....	134.80	....	....	....	8.75	20.00	28.75	163.55
107	83.54	7.00	39.00	....	129.54	....	20.25	20.25	10.35	5.60	15.95	165.74
108	115.00	5.00	....	....	120.00	....	....	...	6.08	....	6.08	126.08
109	72.94	8.00	8.00	....	88.94	....	....	....	....	....	....	88.94
110	81.93	5.15	14.00	....	101.08	....	5.00	5.00	....	....	....	106.08
111	70.00	10.00	25.00	....	105.00	....	3.00	3.00	3.50	....	3.50	111.50
112	158.00	20.00	....	....	178.00	....	....	....	10.00	....	10.00	188.00
113	125.00	18.00	100.00	5.00	248.00	....	2.00	2.00	6.00	....	6.00	256.00
114	70.85	9.40	33.00	....	113.25	....	....	....	27.30	85.00	112.30	225.55
115	87.75	6.50	....	....	94.25	....	....	....	12.45	....	12.45	106.70
116	125.85	12.50	40.50	7.50	186.35	4.00	19.00	23.00	400.00	763.45	1163.45	1372.80
117	80.00	9.00	40.00	....	129.00	2.00	6.00	8.00	6.00	5.00	11.00	148.00
118	....	....	....	....	....	....	6.00	6.00	....	....	....	6.00
119	432.19	21.25	93.15	....	546.59	....	13.49	13.49	27.30	....	27.30	587.38
120	147.81	4.82	....	0.98	153.61	....	....	....	4.14	....	4.14	157.75
121	167.17	20.00	....	5.00	192.17	43.77	....	43.77	2.85	140.00	142.85	378.79
122	310.00	25.00	10.00	4.00	349.00	50.00	....	50.00	5.00	6.00	11.00	410.00
123	100.00	15.00	....	25.00	140.00	....	....	....	....	....	....	140.00
124	53.66	1.90	37.00	....	92.56	....	2.00	2.00	7.08	12.90	19.98	114.54
125	130.11	15.00	20.00	....	165.11	....	26.30	26.30	5.00	....	5.00	196.41
126	155.59	11.18	73.50	....	240.27	....	....	....	200.00	980.00	1180.00	1420.27
127	35.00	....	....	....	35.00	....	....	....	....	....	....	35.00
128	225.00	16.31	43.92	....	285.23	....	20.00	20.90	5.00	....	5.00	310.23
129	59.20	8.70	16.20	....	84.10	9.00	51.48	60.48	9.40	....	9.40	153.98
	2997.59	251.51	615.27	47.48	3911.85	108.77	174.52	283.29	756.20	2017.95	2774.15	6969.29

(continued)

Table XLI. (cont. p. 8)

GROUP X.

Case Number	I				II	III		IV	V		VI	VII
	Groceries ¹	Laundry ²	Fuel ³	Ice ⁴	Total 1,2,3,4	Ill. Mat. ⁵	B. & Mag. ⁶	Total 5 & 6	Sm. Equip. ⁷	L. Equip. ⁸	Total 7 & 8	Total Food
130	130.00	30.00	12.50	.....	172.50	.....	7.50	7.50	10.00	.....	10.00	190.00
131	213.39	49.77	61.45	22.50	347.11	.....	14.70	14.70	15.54	125.00	140.54	502.35
132	133.23	.....	.....	.....	133.23	.....	3.50	3.50	.....	136.73	136.73	273.46
133	175.00	20.00	.....	2.75	197.75	.....	4.00	4.00	4.00	.....	4.00	201.75
134	171.91	.....	60.75	18.90	251.56	.....	102.00	102.00	.....	.....	.....	353.56
135	280.81	58.14	.....	15.00	353.95	.....	52.50	52.50	35.70	.....	35.70	442.15
	1104.34	157.91	134.70	59.15	1456.10	.....	184.20	184.20	65.24	261.73	326.97	1967.27

GROUP XI.

136	287.69	.....	179.95	50.00	517.64	5.00	5.00	10.00	30.00	.....	30.00	557.64
	287.69	.....	179.95	50.00	517.64	5.00	5.00	10.00	30.00	.....	30.00	557.64

GROUP XII.

137	1282.90	250.00	84.00	35.00	1651.90	.....	167.37	167.37	158.42	67.00	225.42	2044.69
138	3 04.75	.....	.....	12.75	317.50	.....	4.00	4.00	37.15	2.00	39.15	360.65
	1587.65	250.00	84.00	47.75	1969.40	.....	171.37	171.37	195.57	69.00	264.57	2405.34
Grand Totals	13295.18	1260.96	2847.86	256.92	17660.92	175.27	977.02	1152.29	2246.40	5503.05	7749.45	26562.66

Key for Table XLII

Current Expenses for First Semester 1921-1922.

Clothing Section.

VIII and IX Expenditures for Illustrative Material, Books, and
Magazines .

1-Illustrative material

2-Books and magazines

X. Expenditure for Textiles and Clothing Supplies

XI. Expenditure for Large Equipment.

XII. Total Expenditure for Clothing Section for the First
Semester 1921-1922.

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922.

Group
 I

Case Number	VIII 1 Ill. Mat.	2 Books & Magazines	IX Total 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
1	1.00	2.00	3.00	7.00	190.00	200.00
2		1.00	1.00	1.21	35.00	37.21
3		2.00	2.00	2.47	8.00	12.47
	1.00	5.00	6.00	10.68	233.00	249.68

Group
 II

4		0.50	0.50		2.50	3.00
5				5.00	47.50	52.50
6				3.28		3.28
7		1.00	1.00			1.00
8	2.00		2.00	2.00	4.00	8.00
9		1.00	1.00		3.00	4.00
10		2.50	2.50	3.00		5.50
11		15.00	15.00			15.00
	2.00	20.00	22.00	13.28	57.00	92.28

Table

XLII Expenditures in Clothing Sections during the First Semester 1921-1922

Group
III

Case Number	¹ VIII Ill. Mat.	² Books & Magazines	IX Total 1&2	X Textiles & Clo.S.	XI Equip-ment	XII Total-Clothing
12		4.00	4.00	1.00	8.00	13.00
13	9.00	7.00	16.00	4.93	8.50	29.43
14		11.00	11.00	1.20		12.20
15				5.60		5.60
16		3.00	3.00			3.00
17						
18						5.00
19	5.00		5.00			5.50
20	0.50	5.00	5.50			
21						4.00
22		4.00	4.00		128.00	130.00
23		2.00	2.00	1.50	60.00	81.50
24		20.00	20.00			2.00
25	2.00		2.00			
26						
27	15.00	22.50	37.50	25.00	505.00	567.50
28						
	31.50	78.50	110.00	39.23	709.50	858.73

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922

Group
 IV

Case Number	VIII 1 Ill. Mat.	IX 2 Books & Total Magazines 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
29	-	-	-	-	-
30		5.85	5.85	2.01	7.86
31	1.00	2.50	3.50	1.00	4.50
32			1.30	17.00	18.30
33		1.50	1.50		1.50
34		3.00	3.00	15.00	18.00
35				275.00	275.00
36			0.86		0.86
37	0.90		0.90		0.90
38			12.00		12.00
39		7.15	7.15	1.95	9.10
40					6.00
41	6.00		6.00		1.50
42			1.50		10.00
43	5.00	5.00	10.00		460.00
44	5.00	5.00	10.00	450.00	5.50
45	1.00	1.50	2.50	3.00	42.24
46		2.50	2.50	13.70	26.04
47	2.00	6.50	8.50	9.25	17.75
48	2.00	4.00	6.00		6.00
49		18.00	18.00	88.00	106.00
50					
	22.90	62.50	85.40	61.57	856.04
					1003.01

Table

XLII Expenditures in Clothing Sections during the First Semester 1921-1922

 Group
V

Case Number	VIII 1 Ill. Mat.	2 Books & IX Magazines 1&2	IX Total 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
51				1.00		1.00
52				1.32		1.32
53		26.18	26.18	7.94	44.00	78.12
54				166.50		166.50
55		0.50	0.50	2.53		3.03
56		2.00	2.00	2.00		4.00
57		1.75	1.75	2.00		3.75
58					10.00	15.00
59		5.00	5.00		50.00	50.00
60				6.50	8.50	20.00
61		5.00	5.00	5.00	163.50	173.50
62	5.00		5.00	2.00	15.00	22.00
63	3.00	2.00	5.00			
64			6.00	3.00		9.00
65	5.00	1.00		3.00		3.00
66						
67			33.00	10.00		43.00
68	8.00	25.00	3.00	8.00		11.00
69		3.00				
	21.00	71.43	92.43	220.79	291.00	604.22

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922

Group
 VI

Case Number	VIII ¹ Ill. Mat.	IX ² Books & Total Magazines 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total Clothing
70			1.00		1.00
71	4.20	7.79	0.85	5.50	18.34
72		3.00			3.00
73			1.50		1.50
74					4.75
75		4.75			2.39
76	2.39			200.00	217.05
77	3.50	13.55			
78			1.50	110.50	113.50
79		1.50			
80		2.00			2.00
81		1.00	6.50		7.50
82		1.00			
	10.09	33.59	11.35	316.00	371.03

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922

Group
 VII

Case Number	VIII 1 Ill. Mat.	IX 2 Books & Total Magazines 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing	
83	5.00	5.00	10.00	5.00	10.00	25.00
84		5.00	5.00		205.00	210.00
85		5.00	5.00	5.00	39.40	49.40
86		2.00	2.00	14.62	400.00	418.62
87	2.35	2.00	4.35	6.57	0.90	11.82
88		2.50	2.50	0.35		2.85
89		20.00	20.00			20.00
90		5.50	5.50	5.00	15.00	25.50
91				1.00	3.50	4.50
92						
93						
94						33.60
95	1.50	28.24	29.74	3.86		
	8.85	75.24	84.09	41.40	673.80	799.29

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922

Group VIII						
Case Number	VIII 1 Ill. Mat.	2 Books & Magazines	IX Total 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
96		10.00	10.00	3.00		13.00
97		2.25	2.25	6.50	38.50	47.25
98				10.00		10.00
99						6.00
100		1.00	1.00	5.00		7.78
101	1.28	4.50	5.78	2.00		5.90
102	2.90	3.00	5.90			11.00
103		1.00	1.00	10.00		13.65
104	5.00		5.00	8.65		
105						
	9.18	21.75	30.93	45.15	38.50	114.58

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922

Group
 IX

Case Number	¹ VIII Ill. Mat.	² Books & Magazines	IX Total 1&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
106				26.62		26.62
107	0.75		0.75	4.45		5.20
108		6.00	6.00			6.00
109					100.00	100.00
110						
111						5.50
112		2.00	2.00	3.50		5.00
113		5.00	5.00			258.50
114				8.50	250.00	3.00
115	2.00	1.00	3.00		586.00	600.00
116	10.00	4.00	14.00		5.00	10.00
117		5.00	5.00			1.00
118				1.00		183.77
119	3.52	50.00	53.52	50.00	80.25	34.19
120	3.79	21.50	25.29	0.90	8.00	90.28
121	43.76	10.00	53.76	10.00	26.52	45.75
122		1.25	1.25	4.50	40.00	
123						4.30
124		2.50	2.50	1.80		45.00
125		27.00	27.00	18.00		683.00
126		2.00	2.00		681.00	
127						10.00
128		10.00	10.00			50.71
129	6.35	39.36	45.71	5.00		
	70.17	186.61	256.78	134.27	1776.77	2167.82

Table
 XLII Expenditures in Clothing Sections during the First
 Semester 1921-1922.

Group
 X

Case Number	VIII Bill. Mat.	² Books & Magazines	IX Total l&2	X Textiles & Clo.S.	XI Equip- ment	XII Total- Clothing
130	15.00	10.00	25.00		8.00	33.00
131		5.00	5.00	4.00		9.00
132	5.00	3.50	8.50		20.00	28.50
133		4.50	4.50			4.50
134		112.25	112.25	59.55		171.80
135		6.75	6.75	93.28		100.03
	20.00	142.00	162.00	156.83	28.00	346.83

Group
 XI

136				24.10	5.00	29.10
				24.10	5.00	29.10

Group
 XII

137		26.05	26.05	126.52		152.57
138	5.00	4.00	9.00	25.00	30.00	64.00
	5.00	30.05	35.05	151.52	30.00	216.57

Grand Totals

201.69	726.67	928.36	910.17	5014.61	6853.14
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Key for Table XLIII.

Current Expenses for First Semester 1921-1922.

Foods and Clothing Sections.

N.B.: To indicate more clearly the source of data for obtaining totals the numerals are identical with those used in tables concerning costs in foods section and clothing section, i.e. tables XLI and XLII.

II and X Total Expenditure for Supplies.

IX and IX Total Expenditure for Illustrative Material, Books, and
Magazines.

VI and XI Total Expenditure for Equipment.

VII and XII Grand Total of Expenditures in Home Economics
Departments.

Table
 XLIII Expenditures in Foods and Clothing Sections during
 the First Semester 1921-1922.

Group I

Case Number	II & X Supplies	IV & IX Ill.M. & B.&M.	VI & XI Equipment	VII & XII Grand Total
1	7.00	3.00	190.00	200.00
2	113.68	1.00	38.00	152.68
3	20.91	4.50	8.00	33.41
	141.59	8.50	236.00	386.09

Group II

4	35.50	2.50	31.70	69.70
5	96.00		49.75	145.75
6	64.03		6.10	70.13
7	85.00	1.00	2.70	88.70
8	54.00	4.50	7.15	65.65
9	162.39	4.00	8.00	174.39
10	92.00	2.50	2.50	97.00
11	37.00	23.00	3.00	63.00
	625.92	37.50	110.90	774.32

Table
XLIII

Expenditures in Foods and Clothing Sections during
the First Semester 1921-1922

Group III

Case Number	II & X Supplies	IV & IX Ill.M.& B.& M.	VI & XI Equipment	VII & XII Grand Total
12	201.71	8.00	43.43	253.14
13	24.67	20.00	13.45	58.12
14	59.31	16.75	6.50	82.56
15	159.79		.50	150.29
16	64.00	8.00		72.00
17	230.00	5.00	5.00	240.00
18	55.35	2.50	16.66	74.51
19	122.50	6.00		128.50
20	73.00	5.50	1.00	79.50
21	100.00			100.00
22	107.21	6.50	35.50	149.21
23	62.50	4.00	531.00	598.50
24	146.50	22.00	91.50	260.00
25	38.00	3.00	5.00	46.00
26	67.00			67.00
27	76.00	90.00	997.50	1163.50
28	100.00		10.00	120.00
	1687.54	197.25	1757.04	3641.83

Table
 XLIII

Expenditures in Foods and Clothing Sections during
 the First Semester 1921-1922

Group IV

Case Number	II & X Supplies	IV & IX Ill.M.& B.& M. Equipment	VI & XI M. Equipment	VII & XII Grand Total
29	85.23			85.23
30	52.73	5.85		58.58
31	84.70	7.50		92.20
32	46.30		47.00	93.30
33	137.06	1.50		138.56
34	191.00	8.00	64.00	263.00
35	136.50	3.00	835.00	974.50
36	44.24		20.55	64.79
37	140.64	.90	7.00	141.54
38	45.19		13.65	52.19
39	44.55	14.30		72.50
40	112.95		10.00	112.95
41	55.00	6.00	2.50	71.00
42	69.20		81.00	71.70
43	69.50	11.50	825.00	162.00
44	100.50	15.00	.75	940.50
45	44.75	2.50	26.04	48.00
46	85.17	2.50	73.25	113.71
47	62.10	15.50		150.85
48	90.00	12.00	106.00	102.00
49	50.44	36.00		192.44
50	100.28			100.28
	1848.03	142.05	2111.74	4101.82

Table
 XLIII

Expenditures in Foods and Clothing Sections during
 the First Semester 1921-1922

Group V

Case Number	II & X Supplies	IV & IX Ill.M. & B.&M. Equipment	VI & XI	VII & XII Grand Total
51	51.43			51.43
52	55.18		55.02	110.20
53	81.98	38.01	124.91	244.90
54	206.83	40.00	73.45	320.28
55	77.52	.50	22.63	100.65
56	96.00	5.00		101.00
57	32.00	6.25	12.00	50.25
58	146.57		5.00	151.57
59	139.50	15.00	10.00	164.50
60	205.00	252.50	325.00	532.50
61	69.94	8.00	12.10	90.04
62	197.00	5.00	278.50	480.50
63	124.81	7.50	25.00	157.31
64	204.78	11.50		216.28
65	76.00	15.00		91.00
66	82.25			82.25
67	70.34	2.50	38.57	111.41
68	105.00	88.00	125.00	318.00
69	60.10	5.50	42.59	108.19
	2082.20	250.26	1149.77	3482.23

Table

XLIII Expenditures in Foods and Clothing Sections during
the First Semester 1921-1922.

Group VI

Case Number	II & X Supplies	IV & IX Ill.M.& B.M.	VI & XI Equipment	VII & XII Grand Total
70	34.00		1.00	35.00
71	116.95	19.74	10.50	147.19
72	127.75	26.00		153.75
73	176.00			176.00
74	71.31			71.31
75	85.00	6.25	5.00	96.25
76	226.04	21.39		247.43
77	69.25	28.30	600.00	697.55
78	90.00	3.00		93.00
79	79.00	3.50	140.50	223.00
80	61.00			61.00
81	77.42	6.00		83.42
82	158.17	1.00	12.50	171.67
	1371.89	115.18	769.50	2256.57

Table
 XLIII Expenditures in Foods and Clothing Sections during the
 First Semester 1921-1922.

Group VII

Case Number	II & X Supplies	IV & IX Ill.M.& B.M.	VI & XI Equipment	VII & XII Grand Total
83	141.00	20.00	90.00	251.00
84	183.00	5.00	550.00	738.50
85	126.00	20.00	54.40	200.40
86	61.45	2.00	400.00	463.45
87	84.06	5.85	8.80	98.71
88	82.24		15.50	97.74
89	112.79	4.00	11.75	128.54
90	76.50	30.00		106.50
91	95.00	7.00	27.00	129.00
92	161.00		13.50	174.50
93	60.00			60.00
94	68.06		3.45	71.51
95	87.57	46.94	38.16	172.67
	1338.67	140.79	1213.06	2692.52

Table
 XLIII Expenditures in Foods and Clothing Sections during the
 First Semester 1921-1922.

Group VIII

Case Number	II & X Supplies	IV & IX Ill.M.& B.M.	VI & XI Equipment	VII & XII Grand Total
96	100.00	10.00		110.00
97	247.64	3.75	48.50	299.89
98	163.56	8.00		121.56
99	58.65	26.00	107.33	191.98
100	53.00	1.00		54.00
101	121.88	5.78		127.66
102	110.50	15.90	16.68	143.08
103	116.25	1.00		117.25
104	182.55	15.00	2.50	200.05
105	49.51		5.58	55.09
	<u>1153.54</u>	<u>86.43</u>	<u>180.59</u>	<u>1420.56</u>

Table
 XLIII Expenditures in Foods and Clothing Sections during the
 First Semester 1921-1922.

Group IX

Case Number	II & X Supplies	IV & IX Ill.M.& B.M.	VI & XI Equipment	VII & XII Grand Total
106	161.42		28.75	190.17
107	133.99	21.00	15.95	170.94
108	120.00	6.00	6.08	132.08
109	88.94			88.94
110	101.08	5.00	100.00	206.08
111	105.00	3.00	3.50	111.50
112	181.50	2.00	10.00	193.50
113	248.00	7.00	6.00	261.00
114	121.75		362.30	484.05
115	94.25	3.00	12.45	109.70
116	186.35	37.00	1749.45	1972.80
117	129.00	13.00	16.00	158.00
118	1.00	6.00		7.00
119	596.59	67.01	107.55	771.15
120	154.51	25.29	12.14	191.94
121	202.17	97.53	169.37	469.07
122	353.50	51.25	51.00	455.75
123	140.00			140.00
124	94.36	4.50	19.98	118.84
125	183.11	53.30	5.00	241.41
126	240.27	2.00	1861.00	2103.27
127	35.00			35.00
128	285.23	30.00	5.00	320.23
129	89.10	106.19	9.40	204.69
	4046.12	540.07	4550.92	9137.11

Table
XLIII

Expenditures in Foods and Clothing Sections during the
First Semester 1921-1922.

Group X

Case Number	II & X Supplies	IV & IX Ill.M. & B.M.	VI & XI Equipment	VII & XII Grand Total
130	172.50	32.50	18.00	223.00
131	351.11	19.70	140.54	511.35
132	133.23	12.00	156.63	301.96
133	197.75	8.50	4.00	200.25
134	311.11	214.25	35.70	542.18
135	447.23	59.25	354.97	2314.10
	<u>1612.93</u>	<u>346.20</u>		

Group XI

136	541.74	10.00	35.00	586.74
	<u>541.74</u>	<u>10.00</u>	<u>35.00</u>	<u>586.74</u>

Group XII

137	1778.42	193.42	225.42	2197.26
138	342.50	13.00	69.15	424.65
	<u>2120.92</u>	<u>206.42</u>	<u>294.57</u>	<u>2621.91</u>

Grand Totals

	<u>18571.09</u>	<u>2080.65</u>	<u>12764.06</u>	<u>33415.80</u>
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