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The Analysis of Income and Expenditures of the University of Kentucky for the Year 1935-

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History. This study was given first as a class assignment to two graduate students, Mr. McQuitty of Florida and Mr. Kent of North Dakota. Their report included a unit cost study of instruction at the University of Kentucky for the first semester of 1934-35. In evaluating the teaching load four units of measure were used: (1) Enrolments, (2) Student clock-hour, (3) Student credit-hour, and (4) Full-time student equivalent. It was apparent from the findings in their report that a more definite functional classification of the expenditures should be made.

The next year the same assignment was made to Mr. Croft of Kentucky and Miss Mathis of Florida. They classified all University expenditures for the half-year period on a functional basis. The most important of the findings in their report was the great variation in the cost of instruction on the different levels.

With President McVey's approval the following were asked to serve as an advisory committee: Dr. Chamberlain, Head of the Department of Educational Administration, Dr. Ross, Specialist in Educational Statistics, Dr. Miner, Head of the Department of Psychology, and Mr. Peak, Business Agent of the University. The advisory committee and the deans of the colleges were called to hear the findings and to criticize each report.

The study has been further criticized by the members of the Research Club of the University and by the local chapter of the American Association of University Professors. An agreement was reached on all points presented in this paper, with the exception of one point. A Committee from the American Association of University Professors was inclined to think some of the things charged to instruction should have been charged to administration.

Purpose. It is the purpose of this study to analyze the sources of income and the expenditures, and to study unit costs at the University of Kentucky for the year 1935-36. In dealing with instructional costs certain units of measurement have been used to indicate the relationship between expenditures and teaching loads in the various colleges and departments. In this study the emphasis has been placed upon a functional classification of expenditures and upon a weighted measure for determining the cost of instruction on the different levels.

Procedure. Basic data which have been used are as follows: (1) Sources of income; (2) Expenditures; and (3) Students.

Sources of Income. The phase of the study which deals with the sources of income is based upon the total income received by the University during the year. This includes the incomes to the Agricultural Extension Fund and the Experiment Station Fund. The major part of the study deals only with the General Fund.

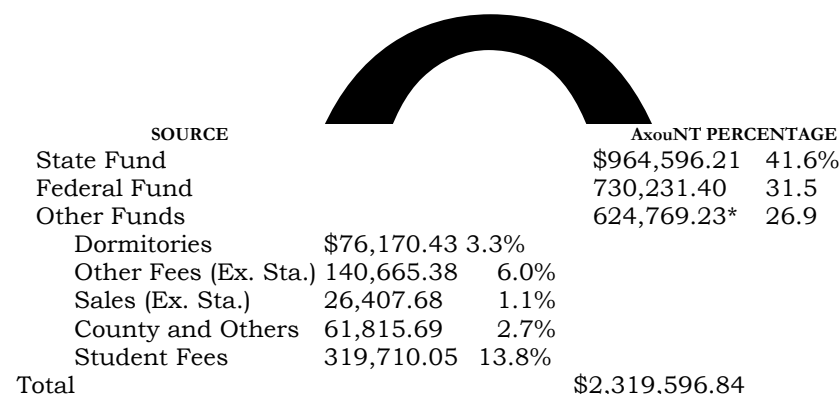
Expenditures. The expenditures are grouped in three major divisions: Agricultural Extension, Experiment Station, and the General Funds. An attempt has been made to arrive at a functional basis for the distribution of expenditures from the General Fund. The study of unit costs is limited to the expenditures which are classified under the heading "Instruction."

Students. The full-time student equivalent was unanimously agreed upon by the deans as the most satisfactory unit of measure in determining instructional salary costs.

79 SOURCES OF INCOME

Sources of the Total Income of the University for the Year 1966-86

In a study of the finances of an institution one of the initial points of interest is the institution's source of income. The Business FIG. 1. SOURCES OF THE ACTUAL TOTAL INCOME OF THE UNIVERSITY OF KENTUCKY FOR THE YEAR 1935-36 (Including the Extension Fund, the Experiment Station Fund, and the General Fund).



100.0% * Income for Supplementary Business Activities, such as Commons, Post Office, and Cafeteria would increase this amount by \$52,293. Since no profit is received from these for the running expenses of the University they have not been included.

Office furnished a list of all incomes which had been received by the University of Kentucky during the year 1935-36. Figure 1 is a classification of the various sources from which the University has derived its income during this period. This classification includes

FIG. 2, 3, 4. SOURCES OF THE ACTUAL TOTAL INCOME OF THE THREE MAJOR DIVISIONS OF THE FUNDS OF THE UNIVERSITY OF KENTUCKY FOR THE YEAR 1935-36

FIG. 2. Agricultural Extension

FIG. 3. Experiment

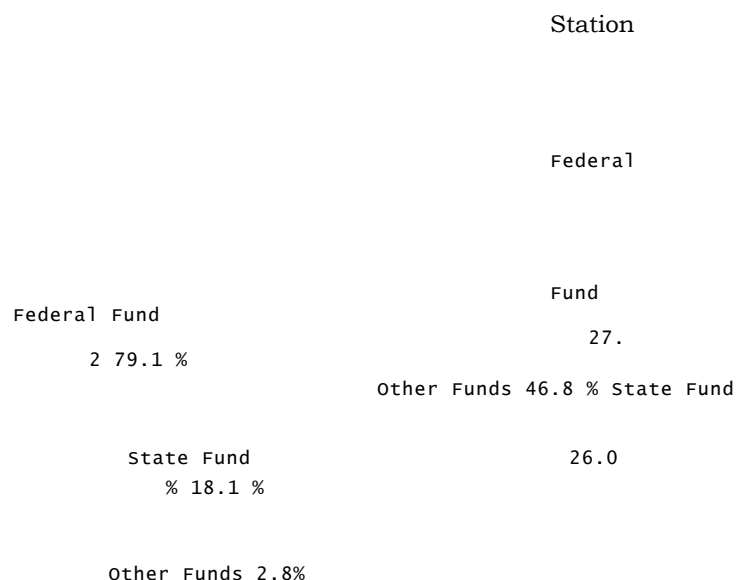
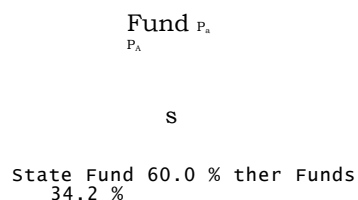


FIG. 4. General



* Income for Supplementary Business Activities, such as Commons, Post Office, and Cafeteria would increase this amount by \$52,293.

81 incomes to each of the three major funds. The total amount of income which has been received is \$2,319,596.84. It is of significance that the Federal Government contributes almost one-third of the total income of the University-31.5 per cent-while the State of Kentucky contributes slightly more than two-fifths, 41.6 per cent. These two agencies combined furnish 73.1 per cent of the total income, while other funds contribute 26.9 per cent.

Sources of the Total Income of the Agricultural Extension Fund

Figure 2 shows the sources of the total income of the Agricultural Extension Fund for the year. The striking feature which is emphasized by this distribution is the large proportion of this fund which is granted by the Federal Government; 79.1 per cent. The State of Kentucky contributes 18.1 per cent. As its name implies, this fund makes possible the University's state extension program in agriculture and home economics. This service which the university renders the State is, however, financed largely by the Federal Government. *Sources of the Total Income of the Experiment Station Fund*

Figure 3 indicates the sources of the total income which has been received by the Experiment Station Fund during the year. In this instance it is seen that the State of Kentucky and the Federal Government assume practically equal responsibility for the promotion of this service which is performed by the University. The Federal Government contributes 27.2 per cent, the State 26.0 per cent, and other funds 46.8 per cent.

Sources of the Total Income of the General Fund

The sources of income of the General Fund of the University may be seen by reference to Figure 4. The General Fund may be described as that part of the University income which is devoted to carrying on the residence program of the University. The large share of this residence program is financed by the State of Kentucky, which contributes more than twice the amount that is derived from student fees. The State furnishes 60 per cent, the Federal Government 34.2 per cent, and other funds 5.8 per cent. Three fourths of the cost of instruction is borne by the State and the Federal Govern-

Expenditures to the Three Major Divisions of the University
Figure 5 shows the expenditures to the three funds: the Agricultural Extension Fund, the Experiment Station Fund, and the General Fund. It is seen that the expenditures to the General Fund were slightly more than half of the total expenditures of the entire University. The General Fund expenditures were 53.9 per cent; the Experiment Station 17.5 per cent; Agricultural Extension 28.6 per cent.

FIG. 5. EXPENDITURES OF THE THREE MAJOR DIVISIONS OF THE UNIVERSITY OF KENTUCKY, FOR THE YEAR PERIOD 1935-36

Experiment Station Fund 17.9 % General Fund 53.9 % Extension Division 28.6 %

| DIVISION | AMOUNT | PERCENTAGE |
|--------------------|-----------------|------------|
| General Fund | \$1,216,555.26* | 53.9% |
| Experiment Station | 395,844.98 | 17.5 |
| Extension Division | 646,330.24 | 28.6 |
| Total | \$2,258,730.48 | 100.0 |

* Expenditures of Supplementary Business Activities, such as Commons, Post Office, and Cafeteria, would increase this amount by \$54,192.47. While an analysis of the expenditures and services of the Agricultural Extension and Experiment Station Funds would each provide material for a thesis, it is our purpose in this study to deal only with the General Fund.

Distribution of the Expenditures of the General Fund . According to each item of expenditure of the General Fund was allocated under the classification which best described the function performed.

83 The items were distributed according to the following classifications: (1) Instruction, (2) General Administration, (3) Student Welfare, (4) Service and Organized Research, (5) Operation and Maintenance.

FIG. 6. DISTRIBUTION OF THE EXPENDITURES OF THE GENERAL FUND OF THE UNIVERSITY OF KENTUCKY ACCORDING TO FUNCTIONAL CLASSIFICATION FOR THE YEAR 1935-36

| CLASSIFICATION | AMOUNT | % | AMOUNT | % | Instruction |
|---------------------------------|----------------|-------|--------------------------------|-------|-------------|
| General Administration | \$741,808.71 | 59.7 | \$650,680.23 | 63.51 | |
| Student Welfare | 70,057.82 | 5.6 | 67,649.58 | 6.6 | |
| search | 37,246.24 | 3.0 | 36,746.24 | | |
| Operation and Maintenance | 3.6 | | Service and Organized Research | | |
| Rentals | 65,374.29 | 5.2 | 65,374.29 | 6.4 | |
| Supplementary Business Activity | 213,709.11 | 17.2 | 153,760.70 | | |
| | 15.0 | | Capital Investments and | | |
| | 58,010.99* | 4.7 | 46,608.43* | 4.6 | |
| | 56,774.97 | 4.6 | 2,757.61 | .3 | Total |
| | \$1,242,982.13 | 100.0 | \$1,023,577.08 | 100.0 | |

* Additional expenditures for Amortization and W. P. A. would increase this amount by \$24,662.27.
† If limited to the instructional division of the University this would be 68.1 %. See page 285.

nance, (6) Capital Investments and Rentals, and (7) Supplementary Business Activity. It will be seen that these classifications are rather general; for example, the expenditures

expenditures, etc. are considered as making up the general classification known as instruction. Though the heads of departments and deans of the colleges have administrative and supervisory duties, TABLE 1.

ALLOCATION OF GROSS EXPENDITURES

TO THE GENERAL FUND I.

GENERAL ADMINISTRATION

- | | |
|---------------------------------|---------------------------|
| 1. tPresident's Office | 6. Miscellaneous Expenses |
| 2. tBusiness Office | 7. Alumni Organization |
| 3. Registrar's Office | 8. Publicity Bureau |
| 4. Board of Trustees | 9. *Summer Session |
| Adm. 5. Telephone and Telegraph | |

II. INSTRUCTION

- | | |
|---|---|
| 1. Instructional cost of colleges in- cluding administration of grad- uate school | 3. *Extension (Administration, cor reap.inst., music ext., and adult education) |
| 2. *Library (Salaries, supplies and equipment) | 4. Gen. Educational Service |
| 5. Stenographic Bureau | 6. *Summer Session |

III. OPERATION AND MAINTENANCE

- | | |
|---------------------------|---|
| 1. Insurance premiums | 4. *Women's Halls (Operating, equipment replacement) |
| 2. Buildings and Grounds | |
| 3. *Operating Men's Halls | 5. *Woman's Building |

IV. SERVICE AND ORGANIZED RESEARCH

- | | |
|-------------------------------------|--|
| 1. *Vocational Education | 6. Placement Bureau |
| 2. Bureau School Service | 7. *Extension (School Service and Vis. Aids, Woman's Club) |
| 3. Bureau Government Research | |
| 4. Bureau Business Research | 8. Special Research Assignments (Leaves of absence) fessors) |
| 5. Assigned Research (Emeritus pro- | |

V. CAPITAL INVESTMENTS AND RENTALS

- | | |
|--|--|
| 1. *Library (Period. and News Ser., Building binding, books, furn. and fix.) | 3. Service |
| 2. *Men's Halls (Amortization) | 4. Books and other capital outlay (Law Coll. Lib., Training School Library) |

5 Before the distribution of the net expenditures was made each classification was credited with all receipts with the exception of registration fees paid by students during the year. After receipts had been deducted the remaining expenditures were distributed according to the functional classification.

The expenditures for Instruction are 68.1 per cent of the net expenditures of the General Fund, if we omit the expenditures for Service and Organized Research, and Supplementary Business Activity. These expenditures are not for resident instruction and are not ordinarily attached to a college. If all expenditures are included instruction is 63.5 per cent of the total net expenditures of the General Fund.

Distribution of the Net Expenditures of the General Fund to the Various Divisions of Instruction

Figure 7 shows the net expenditures for the division of instruction. With the exception of the College of Law, approximately half of the work of the students in other colleges is done in the College of Arts and Sciences so that the expenditures for that college are 45.3 per cent of the total expended for instruction. The cost of graduate instruction is borne by all of the colleges of the University and a satisfactory measure of that cost invites a detailed study of the graduate loads of each of the colleges.

Distribution of the Net Expenditures of the Colleges

The table under Figure 8 indicates the distribution of the expenditures of the various colleges. While Figure 7 shows the distribution of the net expenditures of the entire classification designated as instruction, this table deals only with the net expenditures of the colleges.

Distribution of the Salary Expenditures of the Colleges

For this distribution the basis has been the total salary costs of the University. The salary cost of a college is the sum of the salaries of the instructors in the college and the salaries of the full-time clerical staff. Figure 8 shows the distribution of salary expenditures by colleges.

It is interesting to compare the college percentages on the two bases: net expenditures and salary expenditures. While great similarity between the percentage distribution on the two bases is seen for this year, if taken over a period of years it

286 BULLETIN OF THE DISTRIBUTION OF THE
INDIVIDUAL COLLEGE TEACHING LOADS BY
LEVELS

OF INSTRUCTION

Instruction at the University of Kentucky is on three levels: lower level, courses numbered below 100; middle level, courses numbered from 100 to 199; upper level, courses numbered 200 and FIG. 7. DISTRIBUTION OF THE EXPENDITURES OF THE VARIOUS DIVISIONS OF INSTRUCTION OF THE UNIVERSITY OF KENTUCKY FOR THE YEAR 1935-36

| CLASSIFICATION | AMOUNT | PERCENTAGE |
|--|--------------|------------|
| College of Arts and Sciences | \$295,370.21 | 45.3 |
| College of Agriculture | 72,022.33 | 11.6 |
| College of Engineering | 113,688.46 | 17.4 |
| College of Law | 25,010.86 | 3.8 |
| College of Education | 59,837.36 | 9.1 |
| College of Commerce | 34,085.78 | 5.2 |
| Library | 29,873.70 | 4.5 |
| Extension Instruction | 7,880.59 | 1.2 |
| (General Educational Service | | |
| 1.1%; Graduate School 0.9%; Steno- | | |
| graphic Bureau 0.9%) | 12,910.94 | 1.9 |
| Total | \$650,680.23 | 100.0 |
| The lower level courses include junior-college courses and certain strictly senior-college courses-courses which are not open to either junior-college or graduate students. | | |
| The distribution of the individual college loads by levels of in- | | |

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Sciences the percentage of work on the two higher levels increased from 17.3 for the regular session to 51.9 for the summer session. In the College of Agriculture the increase on the middle level was from 28.5 per cent to 54.7 per cent. In the College of Engineering FIG. 8. DISTRIBUTION OF THE EXPENDITURES TO THE COLLEGES OF THE UNIVERSITY OF KENTUCKY FOR THE YEAR 1935-36

| COLLEGE | AMOUNT | % | AMOUNT | % |
|---|--------------|-------|--------------|-------|
| Arts and Sciences | \$295,379.21 | 49.2 | \$263,888.58 | 48.3 |
| Agriculture | 72,022.33 | 12.0 | 65,356.19 | 11.9 |
| Engineering | 113,688.46 | 18.9 | 106,456.77 | 19.5 |
| Law | 25,010.86 | 4.2 | 23,850.00 | 4.4 |
| Education | 59,837.36 | 10.0 | 55,126.44 | 10.1 |
| Commerce | 34,185.78 | 5.7 | 31,935.30 | 5.8 |
| Total | \$600,015.00 | 100.0 | \$546,613.28 | 100.0 |
| all work in the summer session was on the lower level. All work in the College of Law is on the middle level. In the College of Education the work on the two higher levels increased from 60.7 per cent to 88.6 per cent. In the College of Commerce the increase was from 31.9 per cent to 50.3 per cent. | | | | |

Periodic Distribution of the University Teaching
Load by Levels of Instruction

Figure 11 shows the distribution by levels of instruction of the total student credit-hours which were carried during the year 1935-

1 DISTRIBUTION . . . DO. BY LEVELS
 OF INSTRUCTION FOR THE COLLEGES OF THE UNIVERSITY
 OF KENTUCKY THE REGULAR SESSION OF 1935-36 AND
 THE SUMMER SESSION OF 1935 REGULAR SESSION 1935-
 36

89 36. The distribution for the summer session of 1935 is shown
 in Figure 12. Slightly less than three-fourths of the load of the
 University

was on the lower level and one-fourth on the two upper levels
 during the regular session while in the summer session two-thirds
 of the load was on the senior-college and graduate levels and one-
 third on the lower level.

FIG. 11, 12. PERCENTAGE DISTRIBUTION OF TOTAL STUDENT CREDIT-HOURS BY
 LEVELS OF INSTRUCTION AT THE UNIVERSITY OF KENTUCKY FOR THE REGULAR
 YEAR 1935-36
 AND THE SUMMER SESSION OF 1935

6

7

i

v

ii

M77# 5 0 . 6 IVA

74.6% 34.9% ~Z%
 O Courses/esslho~/OD ® /00-/99 ~ Over200

| LEVEL OF INSTRUCTION | TEN-MONTH PERIOD | SUMMIM SESSION |
|----------------------|------------------|----------------|
| Below 100 | 74.6 | 34.9 |
| 100-199 | 24.2 | 51.7 |
| 200 and above | 1.2 | 13.4 Total |
| | 100.0 | 100.0 A |

Weighted Measure of College Teaching Loads

It has been found in studying instructional costs that instruction on the advanced levels is more expensive per unit than instruction on the lower levels. Various reasons may be assigned for the variation in costs. This is due to small classes, higher

study courses, and to the time required for supervision of theses and dissertations, and individual conferences. Allen emphasizes the individual nature of graduate work in his statement concerning the "personal supervision which is supposed to be the essence of graduate work."

To determine a weighted measure, instructors who taught on all three levels were asked to distribute to these levels all the time, including preparation, supervision of theses and conferences, devoted to instruction. The percentage of time devoted to each level was multiplied by the salary to find the cost for that level. The total salary cost for each level was then divided by the number of fulltime student equivalents on that level. The ratios of these unit costs was then found to be approximately 1:2:8 for the lower level, middle level, and the upper level respectively.

INSTRUCTIONAL SALARY COST PER FULL-TIME STUDENT EQUIVALENT BY COLLEGES AND BY DEPARTMENTS FOR FOUR COLLEGES

In the study of comparative costs of instruction in the various colleges the instructional salary cost and the student load for the regular term was used. Figure 13 shows the instructional salary cost per full-time student equivalent for each of the colleges of the University. The range in cost was from \$94.62 to \$534.34. The average cost was \$167.50 per full-time student equivalent.

The instructional salary cost on the weighted basis is given in Figure 14.

The range was from \$69.98 to \$404.55, the average being \$111.46.

Upon these two bases the rank in order was as follows: *Unweighted Basis*

Weighted Basis College Cost College Cost Commerce 94.62

Commerce 69.98 Arts and Sciences 126.24 Law 88.62 Law

177.23 Arts and Sciences 102.23 Education 247.58

Education 111.46 Agriculture 349.39 Agriculture 266.67

Engineering 534.34 Engineering 404.55 On the weighted basis the

College of Law became second in cost and the College of Arts and

Sciences moved into third place. On ¹ William H. Allen. Self-

Surveys by Colleges and Universities. World Book Company,

Yonkers-on-Hudson, New York, 1917. p. 286.

91 the unweighted basis the cost in four colleges was above the average and two were below. However, when the weighted measure was

used only two were above the average and four were below. The two colleges which were most affected by the weighted measure were the College of Law and the College of Education.

An important factor in determining unit costs is the ratio of students and instructors. As the number of full-time student equivalents per full-time instructor increases the unit cost decreases. The number of full-time students per instructor in the colleges in order are as follows:

Unweighted Basis

Weighted Basis

| Students per | | Students | |
|------------------------|-------|----------|-------|
| per College Instructor | | Commerce | |
| Commerce 46.06 | | 34.07 | |
| Arts and Sciences | 20.37 | Law | 40.44 |

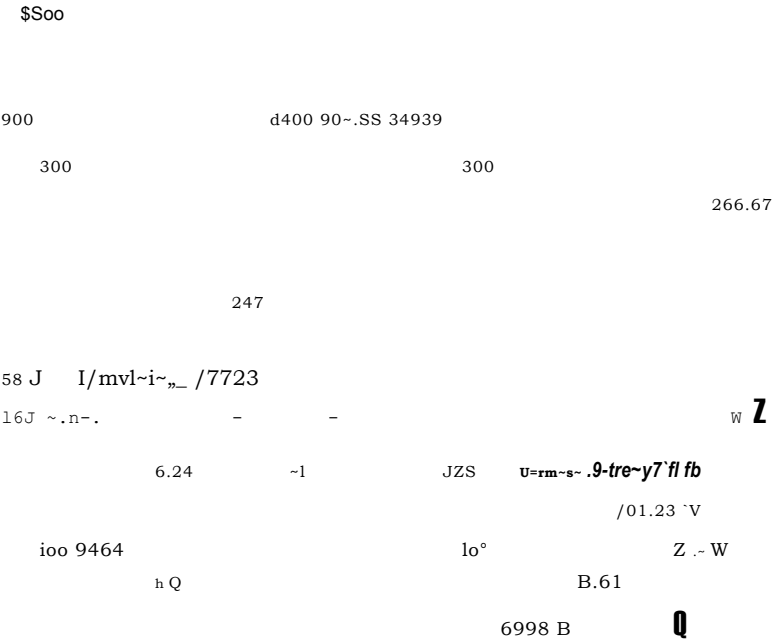
| | | | | | |
|-----|-------------------|-----------|-------------|-----------|-------|
| Law | 20.22 | Education | 33.75 | Education | 15.19 |
| | Arts and Sciences | 25.16 | Agriculture | 8.89 | |

Agriculture 11.64 Engineering 4.49 Engineering 5.93 In the College of Engineering, in which the ratio of full-time students to full-time instructors is small, the unit cost must necessarily be greater, than in the College of Commerce where the ratio of students to the instructors is greater.

The relation between the number of full-time student equivalents per full-time instructor and the unit cost may be seen by comparing Figures 13 and 15 with Figures 14 and 16.

It was found that the unit costs varied considerably for different departments within the same college. On the weighted basis this cost in the College of Arts and Sciences varied from \$54.33 per student in the Hygiene Department to \$210.46 in the Art Department. In fifteen of the departments the unit costs were below the average for the University. In the College of Agriculture this cost varied from \$106.67 in the Department of Agricultural Extension to \$341 in Farm Economics. Unit costs in nine of the ten departments were above the University average. In the College of Engineering unit costs in each department were above the University average. The range in cost was from \$263.03 in the Department of Civil and Architectural Engineering to \$1,262.70 in the Department of Practical Mechanics. In the College of Education the unit cost was less than the average University cost in five of the eight departments.

FIG. 13, 14. INSTRUCTIONAL SALARY COST PER FULL-TIME STUDENT EQUIVALENT BY COLLEGES, FOR THE REGULAR SESSION 1935-36 FIG. 13 Unweighted FIG. 14 Weighted



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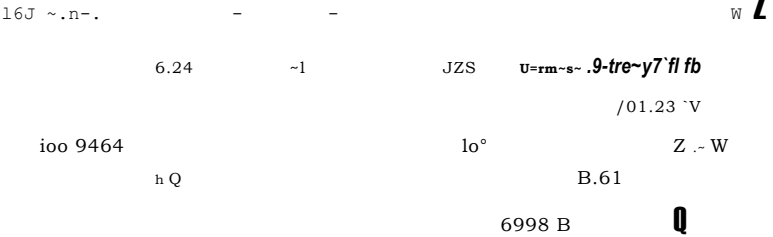
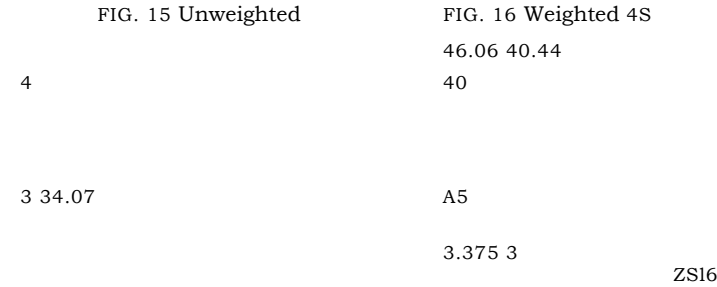


FIG. 15, 16. NUMBER OF FULL-TIME STUDENT EQUIVALENTS PER FULL-TIME INSTRUCTOR, BY COLLEGES, FOR THE REGULAR SESSION 1935-36



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93 FIG. 17, 18, 19, 20. PERCENTAGE DISTRIBUTION OF THE TEACHING FACULTY, SALARIES, AND THE TEACHING LOAD ON THE UNWEIGHTED AND WEIGHTED BASES ACCORDING TO PROFESSORIAL RANK

| FOR THE TEN-MONTH PERIOD 1935-36 FIG. 17 | | FIG. 18 Associate | |
|--|-------------|-------------------|-------------|
| Professors | Assistant | Associate | 17.6 % |
| Professors | Professors | Assistant | |
| 22.3 % | 14.2 % | Professors | |
| | | 23.3 % | |
| s 36.8 % | Instructors | Professors | Instructors |
| 27.8 % | 31.6 % | 18.2 | Professor |

WORK - HTED

BASIS Instructors

H
P

i+-

ai e ' PROFESSORIAL RANH

| Associate | | asooiate | |
|------------|------------|------------|--------|
| Professor | | ofessors | |
| 15.2 % | | Assistant | 16.2 % |
| Assistant | | Professors | |
| Professors | Professors | 25.1 % | |
| 19.8 % | 42.4 % | | |

The cost ranged from \$46.05 in the Department of Administration to \$318.37 in the Department of Agricultural Education.

Distribution of the Teaching Faculty, Salaries, and the Teaching Load According to the Professorial Rank

The instructional staff (reduced to a full-time basis), the student load and the salaries were distributed according to professorial rank. These distributions are shown in Figures 17, 18, 19, and 20 respectively. Those of the rank of assistant professor and above are members of the University Senate. They constitute 68.1 per cent of the faculty, receive 77.4 per cent of the salaries and do 77.7 per cent of the work on the weighted basis. This disproves the general impression on the campus that the instructors carry the heavier part of the work. They constitute 27.8 per cent of the staff and do 18.2 per cent of the work on the weighted basis and 21.2 per cent on the unweighted basis. They receive 20.1 per cent of the salaries.

EXPLANATORY COMMENTS

In evaluating the teaching load the human element precludes the possibility of an exact measure. This may be seen from the following:

1. The weighted measure for evaluating the cost of instruction on the different levels is based on the assumption that all courses listed in a given group are of equal value. This may not be true in every instance.

2. The full-time student equivalent, one-eighth of the requirement for a degree, has been accepted as the most satisfactory measure for evaluating the teaching load. If this is not the best measure, we need to revise our definition of a credit. Some contend that laboratory work should be counted on the same basis as recitation.

3. The allocation of expenditures to functions which they serve seems to be a better basis for a comparative cost study than the departmental lines along which the budget was originally organized. It makes possible a unit cost study.

NOTE: In determining the comparative costs of colleges and departments we used instructional salaries as the basis. In limiting the study to a single year total costs of a department receiving a special appropriation for that year would give a distorted picture. If made over a period of years we could use total costs.

95 SUMMARY OF FINDINGS

Total Income. The total income of the University of Kentucky for the year 1935-36 was \$2,319,596.84; Agricultural Extension Fund, \$694,526.51; Experiment Station Fund, \$402,379.50; General Fund, \$1,222,690.83. The sources of income and the amount derived from each were as follows: State of Kentucky, \$964,596.21; Federal Government, \$730,231.40; and Other Funds, \$624,769.23.

Expenditures for Major Divisions. The total expenditures of the University during this same period were \$2,258,730.48: Agricultural Extension Fund, \$646,330.24; Experiment Station, \$395,844.98; General Fund, \$1,216,555.26. No further study was made of the expenditures of the Agricultural Extension and the Experiment Station Funds.

Expenditures for the General Fund. The total gross expenditures of the General Fund, \$1,270,703.40* were distributed according to a functional classification: Instruction, \$741,808.71; General Administration, \$70,057.82; Student Welfare, \$37,246.24; Service and Organized Research, \$65,374.29; Operation and Maintenance, \$213,709.11; Capital Investments and Rentals, \$58,010.99; Supplementary Business Activities, \$56,774.97. The total net expenditures for the General Fund were \$1,023,577.08.

The total net expenditures to "Instruction" were \$650,680.23: the six colleges, \$600,015; Library, \$29,873.70; Extension, \$7,880.59; Miscellaneous, \$12,910.94. Of the \$600,015 for the various colleges \$546,613.28 was for salaries: Arts and Sciences, \$263,888.58; Agriculture, \$65,356.19; Engineering \$106,456.77; Law, \$23,850; Educated from student fees. According to this basis the student pays approximately one-fourth of the cost of his education. For every dollar the student pays other agencies provide three dollars. Omit

ting Service and Organized Research and Supplementary Business Activities, the student fees amount to approximately one-third of the cost of the division.

For the four colleges which seem to be comparable we have an average teaching load equivalent to 22 full time students to the instructor, or an average of 350 credit hours per instructor.

* Expenditures of Supplementary Business Activities, such as Commons, Post Office, and Cafeteria, are included in this amount but not in the amount given in the above paragraph.

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THE TEACHING LOAD BY COLLEGES, DEPARTMENTS, AND INSTRUCTORS,
COMPUTED ON THE FULL-TIME STUDENT EQUIVALENT, WEIGHTED AND
UNWEIGHTED BASIS, FOR THE FIRST SEMESTER OF 1936-37
By Colleges

(An abridged statement made because of
lack of space **for the entire report**) No. OF

| Nmam OP COLLEGE | Fm.L-Tm STUDENT EQUIV. PER | | NUEaxR Or FULL-Tm STUDENT EQUIVALENTS | |
|------------------------------------|-------------------------------|------------|--|---------------|
| | FULL-TIME | FULL-TIME | FULL-TIME | FULL-TIME |
| INSTRUCTOR INSTRUCTORS | | | | |
| UNWEIGHTED | WEIGHTED | UNWEIGHTED | WEIGHTED | A |
| 24.48 | 2,316.48 | 2,876.83 | | 117.51 19.71 |
| B | 22.13 | 10.02 | 12.69 (U)** | 221.76 281.03 |
| C | 21.25 | 8.01 | 11.42 (U) | 170.34 242.74 |
| D | 6.00 | 21.29 | 42.56 | 127.73 255.45 |
| E | 8.22 | 12.72 | 41.38 | 104.56 340.15 |
| | | F | | 10.50 32.94 |
| | | 44.15 | | 345.88 463.61 |
| <i>By Departments in College A</i> | | | | |
| DEPARTMENT | | | | |
| A | .50 | 18.14 | 24.18 (C)** | 9.07 12.09 |
| B | 4.00 | 9.73 | 11.87(CU) | 38.93 47.49 |
| C | 3.43 | 11.69 | 22.29 (CU) | 40.06 76.35 |
| D | 2.50 | 21.77 | 24.54 | 54.42 3.14 |
| E | 11.90 | 20.82 | 25.12 | 247.74 299.01 |
| | | F | | 12.25 23.12 |
| | | 28.80 | | 283.27 352.42 |

By Instructors

| No. On FULL-TIME INSTRUCTOR | STUD. EQmv. PER PROPORTION OF TIME CHARGED TO INSTRUCTION | | Fm.L-TIME INSTRUCTOR | |
|--------------------------------|---|----------|----------------------|------------------|
| | UNWEIGHTED | WEIGHTED | UNWEIGHTED | WEIGHTED |
| A | 1.00 | 7.56 | 7.56 (CU) | |
| B | 1.00 | 17.83 | 19.65 (CU) | |
| C | .75 | 53.67 | 59.96 | |
| D | 1.00 | 19.53 | 40.94 | |
| E | 1.00 | 25.13 | 27.78 | |
| F | 1.00 | 20.34 | 24.63 | Average teaching |

load for University-Unweighted, 17.71; Weighted 24.03. Average
teaching load for College A-Unweighted, 19.74; Weighted 24.54.

** C in parenthesis indicates below the average for the college; U
indicates below the average for the University.

The average teaching load in the Colleges of Agriculture and
Engineering is far below this. The Engineering College might be

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97 The high cost of instruction in the Agricultural College seems
to be due to two causes: (1) Small enrolment for the faculty and
the program. (The enrolment could be doubled without materially
increasing the cost.) The plan of the Agricultural College seems to
be to give the students a complete program without reference to
the number enrolled. If the enrolment were increased 100 per cent
it would still be more expensive than four of the colleges which
seem to be on the same basis. This indicates that a larger
proportion of the professors' salaries is charged to instruction
than the time given to instruction would warrant. Instructors in
Agriculture are for the most part members of the Experiment
Station and Agricultural Extension staffs.

From the distribution of the teaching load according to profes-
sorial rank (See Figs. 17-20) we find that the instructors carry a
lighter teaching load than those of higher rank.

It appears at the present time to cost at the University twice as
much for work on the middle level as on the lower level, and eight
times as much on the upper level as on the lower level.