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ABSTRACT

This report on higher education finance in the Commonwealth of Massachusetts is divided into six sections. Section one deals with state support for higher education, and whether the state should give greater attention to the private sector than it has in the past. The question of whether the state could support substantial additional costs of higher education in the decade ahead is discussed in section two. Section three deals with the financing of the increased costs of higher education, with increased taxation seen as the only alternative financial resource. The policy issues that the Commonwealth of Massachusetts faces as it considers the share of higher education costs to be provided are treated in section four. The mechanisms that the state should use in controlling higher education and increasing accountability concern section five, and section six outlines equal access and its impact on institutional finance. Appendices include students' charges at 327 state colleges and universities, and appropriations per capita for higher education in the 50 states. (Author/PG)

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REPORT ON HIGHER EDUCATION FINANCE IN
THE COMMONWEALTH OF MASSACHUSETTS

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REPORT ON HIGHER EDUCATION FINANCE IN THE
COMMONWEALTH OF MASSACHUSETTS

By Howard R. Bowen*

This report to the Academy for Educational Development on the financing of higher education in Massachusetts responds to certain specific (and penetrating) questions posed for the Academy's study. The preparation of this report would not have been feasible were it not for the fact that the higher education financing problems encountered in Massachusetts are not unlike those in other states. I am also reassured by the fact that this report will be amply reinforced by other reports prepared during the course of the Academy's study.

The questions posed for the study and my responses to them follow:

1. Should the State of Massachusetts support substantial additional costs for higher education in the decade ahead?

Today, the tendency in America is to question the value of higher education, especially as it is extended to ever larger numbers of students. However, when higher education is defined to

*The opinions, conclusions and recommendations in this report are those of the author, and do not necessarily represent the policy of the Academy for Educational Development.

include a wide range of vocational programs, work-study programs, education adapted to adults, and varieties of liberal education suited to persons of different interests and objectives, there can be no doubt that it is suitable and necessary to a very large fraction of the total population.

Vast amounts of education are needed to operate an advanced technological society, to grapple with the enormously complex social problems of our time; to achieve the quality of citizenship needed to deal with these problems, and to make our people as human as they have the capacity to become. Education is not necessarily the answer to all the problems and ills of American society but it is still our main hope.

One of our most important discoveries of recent times is that many more of our people are capable of responding to higher education than anyone had earlier imagined. In any case, the citizenry has demanded and is expected to continue to demand increasing availability of higher education. It will be politically as well as socially necessary to meet that demand. As Carlyle said, "To impart the gift of thinking to those who cannot think, and yet could in that case think: this, one would imagine, was the first function a government had to set about discharging."

Massachusetts has been a leader in private higher education but a laggard in public higher education. It therefore especially faces the task of broadening access, increasing the variety of opportunities for persons of differing backgrounds and interests, and raising the quality of its public institutions. There is a catch-up problem. In coping with it, Massachusetts should find imaginative ways of utilizing the well-developed private sector. To build a better and more extensive public higher educational establishment is necessary but to do so in ways that would drive out substantial parts of the private sector would be grossly wasteful.

For the past decade, American educators and state officials have been looking to the Federal Government for financial support of higher education. The Federal Government has moved forward in some areas -- especially buildings, categorical grants, and student aid -- but has shown little disposition to provide basic support for the institutions themselves. The outlook now is for the amount of federal aid to higher education (even in the well-established forms of aid) to grow slowly if at all. Clearly, for the foreseeable future the burden of higher educational advancement can be expected to be placed squarely on the states. The states have no alternative but to face the challenge.

Now and for the foreseeable future, great changes are taking place and can be expected to continue to occur in higher education -- on both the demand and supply sides. New educational technologies are coming into use, new schedules and new curricula and teaching methods are being adopted, new fields of instruction are being developed, and new ways to achieve economy and efficiency are being sought.

Meanwhile, new kinds of students are entering higher education and new life styles are being adopted. The birth rate is dropping sharply and it is not known when or at what level it will stabilize. These changes all suggest uncertainty about the future of higher education -- about the number of students enrolled, about the place in the educational process of the traditional campus, about the place of residence as a factor of college life, about the place of adult education, etc. Uncertainty calls for flexibility and the avoidance of too many irreversible commitments in long-range planning for higher education. It calls especially for caution: to avoid building an educational system designed for the values and needs of the past fifty years rather than the next fifty years.

In the past, higher educational costs per student nationally have increased at the rate of about 3 percent a year (in constant

dollars). This inexorable increase in costs, combined with growing enrollments, has meant that higher education has needed a steadily increasing fraction of the Gross National Product (or, within each state, of the Gross State Product). Other public services have also been subject to similar cost increases, notably health, welfare, elementary and secondary education, and general government. The result has been increasing competition among various public services for limited public funds. Higher education has been challenged to improve its efficiency so that the rise in cost per student might slow up. The continuing need for efficiency calls for flexibility and conservatism in long-range planning for higher education.

To the question that has been posed: Should the State support additional costs for higher education? the answer is inevitably "yes." But it should do so with much greater care, with greater concern for flexibility and efficiency, and with greater attention to the private sector than has been characteristic of many state governments in the past.

Turning to the next, and closely related question,

2. Could the State of Massachusetts support substantial additional costs of higher education in the decade ahead?

Here, too, the answer is "yes". The state could raise additional money for higher education if the people and their leaders chose to do so. Their choosing to do so would be a matter of priorities, not economic capacity. Even constitutional hurdles could be surmounted if the people and their leaders felt strongly enough about higher education in the scale of priorities. Taxes could be increased, money from Federal revenue sharing could be devoted to higher education, funds could be shifted from expenditures of low priority, tuitions could be raised, etc.

Clearly the question to be faced is one of priorities. The basic question is Would the state choose to support additional costs for higher education? not Could the state do so? Those closer than I to the political cross-currents in Massachusetts will have to predict how the people of the state and their political leaders will respond to the higher educational needs that will certainly exist during the next decade.

3. How could these increased costs of higher education be financed?

Essentially, there are just four sources of funds for higher education:

- state appropriations derived primarily from taxes
- tuitions and fees
- Federal grants
- private philanthropy (sometimes in the form of endowment income)

Most colleges and universities, both public and private, receive income from all four sources. Private institutions depend mainly on tuitions with philanthropy as a second source. Public institutions depend mainly on state appropriations with tuitions as a second source.*

Looking ahead for the next several years, no major breakthrough is likely to occur which would increase substantially the amount of Federal grants or of private philanthropy, although the amount of funds from both these sources may increase moderately.

Therefore the major sources of increase in the support of higher education can be expected to be the appropriations made by state government and tuitions and fees paid by students. No other important source of income can be expected to develop.

Additional state appropriations are likely to be derived from a number of possible sources including the following:

*In Massachusetts tuition income goes directly into the state's General Fund.

- growth of the general fund through general economic expansion;
- increases in rates of existing taxes, or levy of new taxes such as a graduated income tax; or the imposing of new taxes earmarked for higher education;
- allocation of part of federally shared revenue to higher education; and
- transfer of part of revenues now dedicated for other purposes, for example, from the motor fuel tax, to higher education.

It is beyond the scope of this paper to comment on the economic or political desirability or feasibility of increasing any particular source of revenues. We point out only that these various sources do exist and have been utilized in other states.

The other major source is tuition and fees charged to students of the public colleges and universities. Historically in the United States (and in most other countries of the world) a philosophy of low or zero tuitions has prevailed. The objective has been to encourage young men and women of all classes to attend college.

Also, the belief has been widely held that a kind of rough equity is achieved through low tuitions. The reasoning is that if

students present themselves for higher education, meeting the costs of board, room, and incidentals (often with the help of parents) and bearing the sacrifice of foregone income, then the state should at least provide for the other expenses of higher education at a low or no additional cost to the student. The benefits to society of the education provided would justify the public expenditure, and private benefits to the student would justify his private personal expenditures and the amount of income foregone while he is engaged in college work.

Recently, the low-tuition philosophy has been under attack. It is frequently argued that the benefits of higher education are mostly private and the alleged social benefits illusory, that many families who can afford to pay are receiving unjust subsidies, and that educational services available without cost are being wasted. The conclusion from this argument is that educational services should be sold at "prices" to cover the full cost, and that low-income students should be assisted by grants or long-term loans. Many who hold this view believe that student aid should be primarily in the form of long-term loans payable by the student from income earned after he graduates.

The two philosophies are clearly poles apart. Advocates of

each tend to be adamant and sometimes emotional. My own view is that neither zero tuition nor full-cost pricing is sound, but that the best solution lies somewhere in between. The ambiguity arises from the fact that many different values or goals are involved in higher education, that not all are inherently compatible, and that not all are assigned the same priorities by all persons. As a result no simple, neat solution is possible. Compromise between the two extreme positions is in the end inevitable.

Goals relating to widest possible access to higher education, open opportunity for all types of students, the training of an abundant supply of professional and other skilled persons, good citizenship and civic leadership, and equity all call for low tuitions and aid to students emphasizing grants rather than loans.

Goals relating to national economic growth, national military power, and solution of broad social problems call for government funds in the form of general support, categorical grants, loans, and contracts.

The goal of encouraging colleges and universities to be responsive to the needs of its students and other clientele calls

for high tuitions, categorical grants, contracts, etc., which make institutions financially dependent on their "customers."

Goals relating to efficiency, minimizing the scope of government, and balancing public budgets call for high tuitions.

Goals relating to academic freedom, the advancement of learning and culture, and geographic dispersion of educational resources call for funds from varied sources that avoid over-dependence of the institutions on particular sources and that include substantial unrestricted funds from public appropriations.

The goal of diversity and progressiveness calls for maintaining a healthy private sector and also for flexible categorical aid to assist worthy new institutions and new projects.

In view of the diversity of goals and the diversity of financial mechanisms they call for, no simple solution to the problem of financing higher education, based on a few goals and glossing over others, will suffice. The only tenable solution is a blend of unrestricted funds and categorical grants from diverse public and private sources, moderate tuitions, and reasonable fees for non-instructional services. The need is for a judicious balancing of many goals and balancing of the financial

devices appropriate to these goals.

The system resulting from such balancing will never be tidy or simple and it will never achieve any one objective fully. But it will make possible an educational system that will to a reasonable degree provide opportunity, advance the national interests, maintain academic freedom, and produce equity.¹

When these ideas are applied to the specific situation in Massachusetts, they argue against attempting to shift the entire burden of higher education costs to students through full-cost tuitions. They also argue against a zero tuition policy. The question is then: At just what level should tuitions be set? It can only be answered pragmatically.

I would recommend for Massachusetts that tuitions be raised progressively over a period of years from the present relatively low level of \$250 in 1972 and \$300 in 1973 to a level of perhaps \$400 or \$500 a year, and that they be increased thereafter in

¹The ideas on the goals of higher education have been elaborated further in a paper prepared for the Committee on Economic Development. The paper has not yet been published but has been made available for the Academy study on a confidential basis with the permission of the Committee for Economic Development.

proportion to the average rise in instructional cost per student. It would be a serious error, in my opinion, to raise them beyond a fourth to a third of average instructional cost because at this level of charge public institutions would begin to take on the character of high-tuition private institutions, and the purpose of developing the public sector would be largely sacrificed.

My recommendation implies however that increasing amounts of state tax funds will be required over the years in order to permit public higher education in Massachusetts to meet its responsibilities. In my opinion there is no other alternative.

Before arriving at the foregoing conclusions, I examined the information available on the amount of tuition and fees charged by public colleges and universities in Massachusetts and in other states in the country and on the level of taxes for higher education born by the public in other states. Some figures from some selected states are in the table that follows; a more complete list is attached to this memorandum as Appendix A.

TUITION AND FEES AT SELECTED STATE INSTITUTIONS,
FOR FULL-TIME UNDERGRADUATE RESIDENT STUDENTS, 1972-1973

Pennsylvania State University	\$855
State University of New York (upper division)	\$825
University of Michigan	\$696
University of Illinois, Urbana-Champaign	\$686
State University of New York (lower division)	\$675
University of Connecticut	\$655
Rutgers University (New Jersey)	\$655
Indiana University	\$650
University of California System	\$644
University of Massachusetts at Amherst	\$469
Southeastern Massachusetts University	\$370
Massachusetts State Colleges (median)	\$315

Source: "Chronicle of Higher Education", Volume VII, Number 2
October 2, 1972.

PER CAPITA STATE TAXES FOR HIGHER EDUCATION
IN URBAN STATES, 1972-1973

California	\$50.14
Illinois	\$46.09
Michigan	\$46.08
New York	\$44.85
Average for 50 states	\$41.46
Indiana	\$39.86
Connecticut	\$37.10
Pennsylvania	\$32.64*
New Jersey	\$32.28
Ohio	\$30.19
Massachusetts	\$26.79

* estimate

Source: M. M. Chambers, Appropriations of State Tax Funds for Operating Expenses of Higher Education 1972-73, Office of Research and Information, National Association of State Universities and Land-grant Colleges, Washington, D.C., 1972.

The figures in the table are "indicative" and not "conclusive" but they do indicate that

- in states where the disparity of incomes of students is just as great as in Massachusetts, and where the need for educational opportunity is just as great, the state colleges and universities now charge and have for some time charged a greater tuition than is now charged in Massachusetts.
- in states which are as industrialized as Massachusetts, the taxes allocated to the support of higher education, both public and private, are now and for some time have been higher per capita or as a proportion of the total income and productivity of the state than the amount allocated in Massachusetts.

4. What policy issues can the Commonwealth of Massachusetts expect to face as it considers the share of higher education costs to be provided in the decade ahead (at both public and private institutions) by the state, the federal government, the students, and private donors?

(a) Structure of tuitions.

Given the amount of money to be raised from tuitions in public

institutions, questions regarding the rate structure become an issue.

Question: Should tuitions be at different levels in different classes or institutions?

Comment: In some states, tuitions are low or at a zero rate at the community colleges, higher at the state colleges, and still higher at the state universities. The theory is that points of entry into the system should be provided where the barriers are at a minimum, that tuitions should be roughly proportioned to instructional costs, and that tuitions should be roughly proportioned to incomes of the clientele.

In my opinion, rates which vary in the foregoing manner can be justified. Especially it is desirable to have wide open points of entry. But rates which vary in this manner will tend to be costly in revenue to the State because the tuitions at the state universities cannot be pushed up very high without putting them close to levels charged by private institutions. This would defeat entirely one of the purposes of state-sponsored higher education.

Question: Should tuitions for freshmen and sophomores be lower than those for advanced students?

Comment: The arguments in favor of low or zero tuitions for the first two college years are that:

- entry into higher education should be encouraged, since the first two years of study are related to citizenship and other broad social goals whereas the advanced years are more productive of personal benefits,
- those students who persist to graduation are more likely to be able to afford tuitions or to be able to handle loans than students who drop out, and
- instructional costs are lower for freshmen and sophomores than for advanced students.

These arguments are persuasive, though the result is to erode the financial base unless upper division tuitions are pushed very high.

Question: Should students in different instructional programs pay different fees?

Comment: The theory is that the costs per student in different programs vary widely, that expectations of lifetime earnings also vary widely, and that more should be charged for the costly and remunerative fields (e.g., medicine) than for the less costly and

less remunerative ones (e.g., sociology). I would advise against action along these lines for two reasons.

- First, relatively small amounts of money have a large effect on student decisions; the result might be educational and vocational decisions influenced too strongly by short-term financial considerations.
- Second, if various programs are widely available at reasonable cost in response to student demand, the market will tend over the years to correct differences in the expectations of lifetime earnings.

Question: Should institutions charge different tuitions for in-state and out-of-state students?

Comment: This form of discrimination may be doomed on legal grounds. It probably also constitutes an undesirable interstate barrier to population mobility. Financial plans should be made with the possibility in mind that higher levels of "out-of-state tuitions" will disappear in the near future.

(b) Disposition of tuitions.

Tuitions now collected in state institutions of Massachusetts are lodged in the Treasury as part of general revenues, but the amount of tuition charged is determined by the institution. It would appear to be a sound policy, in the interests of institutional autonomy, to allow the governing boards of the institutions to set the tuitions and to collect and spend the money. This policy is followed in many states.

(c) The private sector

The success and advancement of the private sector of higher education in Massachusetts is of the utmost importance. Private higher education constitutes a major industry of the state drawing resources from all over the nation and providing research and services of great value to the economy of Massachusetts. It is also a major portion of the higher educational establishment of the Commonwealth with a capacity to accommodate tens of thousands of Massachusetts students, at savings of millions of dollars to taxpayers. It lends diversity and variety to the educational system of the state and is a bulwark of academic freedom. Every effort should be made to maintain and strengthen the private sector. The following policies should be considered:

- The making of a special study of the tax position of private colleges and universities designed to relieve them of the prospective burden of local taxes or of payments in lieu of taxes. Tax exemption given colleges and universities has become a complex issue because of the financial pressure on local authorities as they provide appropriate municipal services. The tendency exists everywhere - among local, state, and federal governments - to close in on the historic tax exemption accorded private colleges and universities. In my opinion this trend should be stopped. In

the case of local taxes, the state government should by appropriate legislation compensate local communities for revenue they lose as a result of the local property tax exemptions of colleges and universities.

- The making by the Commonwealth of long-term contracts with private institutions for educational services when such services can be adequately supplied. These may require the removal of the constitutional prohibition for "aid" to colleges and universities although there seems to be some question as to whether contracts for services are really prohibited.
- The establishing by the state of a system of state-financed student aid which includes "tuition equalization." The aid should be in the form of grants, with supplemental loans, based on the financial need of students. This aid should be available to students in both the public and private sectors with the condition that students in the private sector would receive an additional allowance to pay part or all of the differential private tuition.

A tuition equalization plan would be of great benefit to the private institutions because it would enable low-income students to choose private colleges

or universities in competition with public ones. It would be of great benefit to taxpayers because the cost of placing students in private institutions by means of tuition equalization would be less than the cost of providing their entire education in public institutions.

Sometimes it is argued that a solution to the financing problem of the private colleges is simply to raise tuitions drastically in the public institutions. A high-tuition policy in the public institutions would indeed make the private ones competitive, but it would do so in a way that would destroy the historic role of the public institutions. Tuition equalization represents a reasonable compromise that has worked well in several states.

Direct state aid to private institutions is sometimes suggested. I do not recommend it because such aid would impair the privacy that is the raison d'etre of the private institutions in Massachusetts. This is in addition of course to the prohibition of such aid in the State Constitution.

A final word should be written about the proprietary institutions. They offer a wide range of educational services and can be fitted into a state-wide system of higher education. Subject to adequate

supervision, contracting with them and tuition equalization for their students should be explored (subject of course to the Constitution).

(d) Student aid

Student aid has been alluded to several times in this report. Because the Federal Government has moved into this field, the role of the states is likely to be supplemental. However, for the foreseeable future, the states will need to be involved if broad access and openness of opportunity is to be preserved and extended. The basic issue is the degree to which financial aid should be in the form of grants and in the form of long-term loans. This issue is as complex as that concerning tuitions and for the same reasons.

On the one hand, many argue that student aid should be primarily in the form of grants. They argue that

- No student who gives his time to education, who is willing to work a reasonable amount, and who lives modestly should have to go deeply into debt to secure an education.
- Heavy use of loans is an impediment to opportunity; it results in serious inequities between upper and lower income groups; and it serves no social purpose because the economic costs of higher education cannot be shifted to the future anyway.

- The social benefits to higher education justify grants rather than loans.

On the other hand, it is argued that the benefits from higher education are primarily personal and that each student (or his family) should pay the major portion of his educational costs. It is argued pragmatically that tax revenues cannot finance students adequately, and that the job can only be done through credit. And it is argued that the scope of government ought to be restricted and hence any costs that can be borne individually should not be financed out of taxes.

I hold a middle view. Student financial aid should be basically in the form of grants rather than loans. Grants should not be lavish. They should be designed to get students to, and through, whatever higher education they wish to pursue but at a barely minimal level. Loans should be supplemental to provide flexibility, to ease budgets, to meet emergencies, and to open opportunity.

The key point here is that no student should have to go deeply into debt in order to secure an education. Such loans as are made should allow repayments over long periods, possibly with a contingent repayment feature. The system I would prefer would in most cases

result in indebtedness -- not to exceed \$5,000 for a four-year program or a maximum of \$10,000 for a longer one.

A new development in the student aid picture is the changing views about the relationship of young men and women to their parents. In general, America has accepted the idea that, to the extent of their means, parents are responsible for financing the education of their children. But if the children are to be regarded as adults, they should be emancipated from their parents at some point. Should the time of emancipation be at age 18? At graduation from college? At completion of graduate and professional education?

We as a nation have been equivocal on this subject of emancipation. In general, graduate fellowships and assistantships have been awarded without a parental means test, whereas undergraduate awards have usually involved a means test. Yet, the G.I. Bill, one of our most far-reaching and successful student aid programs, assumed that the veterans were emancipated from their parents regardless of their age.

In the past, when credit has been used to finance college education, parents have usually been the responsible borrowers. But recently, as the use of credit has increased, the student has often

assumed the responsibility of repayments. A persuasive argument for the newer loan program (substantial amounts, long maturities, and contingent repayment features) is that such loans make possible the emancipation of the student. Grants of equal amount would, of course, give them even greater freedom, but grants of equal amounts are not likely to be forthcoming.

(e) Institutional Autonomy.

In arranging the organization and finances of the system of public higher education, an objective to be assiduously sought is institutional autonomy. Higher education thrives on freedom and is stifled by detailed outside direction. As public higher education expands, and as increasing sums of money are appropriated for it, educational institutions are being subjected to ever more detailed and centralized regulation designed to try to insure economy, quality, and accountability.

There is no doubt in my opinion that the public system of higher education should be given, by the legislature, a broad assignment of mission, and that arrangements should be made to review performance. However, with broad supervision, I would suggest that the institutions be given wide latitude within the guidelines to work out their destinies according to the needs of their clienteles and ingenuity of their leaders.

If there is one lesson to be learned from the history of American higher education it is that excellence as well as intellectual freedom are associated with institutional autonomy. Much of the unrest among faculties that we are seeing today is occurring in the institutions where outside political control has endangered academic freedom and destroyed the capacity of professional people to use their imagination and initiative.

5. What mechanism should the State use in controlling the costs of higher education and increasing accountability in the decade ahead?

The basic mechanism for controlling cost is to control appropriations. Education is a boundless field of endeavor. There is no limit to the amount of resources that can be used to advantage. Colleges and universities therefore never have enough money and they could always use more. The cost of education per student is a function of the amount of money the institution has been able to acquire; it is not some abstract sum of money needed on the average to educate one student at some particular level of

quality. So the way to control costs is to control appropriations.

But this leaves unanswered the question: What is a reasonable sum of money to appropriate for the education of one student at an "adequate" standard of quality and for the non-instructional mission of given institutions? In the final analysis, standards of cost are matters of judgment -- judgments in which both professional educators and informed laymen have a role.

It seems to me there needs to be a new kind of central coordinating organization to monitor costs. Such an organization would surely gather cost data from the institutions of the state and elsewhere; it would surely make efforts to appraise quality; it would be on the lookout for new ways to cut cost without impairing quality or to improve quality without raising cost; it would find incentives for institutional leaders to improve performance; it would engage professional consultants to review institutions and make independent judgments about financial needs; it would support experimentation with new methods likely to improve quality or cut cost; etc.

In all of this cost-effectiveness work the new kind of organization I have in mind would gather and analyze quantitative data, but it would avoid the pitfall of measuring educational performance

solely by those dimensions that are easily quantifiable. It would recognize that the mission of all institutions of higher education includes to a greater or lesser degree non-instructional aspects such as research, scholarship, public service, advancement of the culture. It would be very cautious in expressing standards in terms of mechanical formulae.*

But in the end, the control of cost would come about through the control of appropriations within the context of the assigned institutional missions.

An organization such as I have in mind does not yet exist in any state. But in my view it could and should be established.

6. What mechanisms should the State use in expanding the possibility of equal access to higher educational opportunities?

From a financial point of view, the way to achieve maximum access is to provide higher education at zero tuitions with grants in aid to students proportioned to need for those who need help with living expenses. If tuitions must be higher than zero, grants in aid to students must be correspondingly larger. But each rise in tuition does raise the barrier a bit because of its

*At present the Massachusetts legislature appropriates money to the public institutions on the basis of formulae per full-time student in the community colleges, the state colleges, and the University of Massachusetts.

effect on middle-income people and because of the difficulties encountered by disadvantaged students in coping with an intricate student aid system.

The barrier is raised still more to the extent that student aid packages contain loans. But a system with moderate tuitions and a combination of grants and loans for needy students not requiring heavy indebtedness will take care of most of the financial aspects of access.

Another element of maximum access is to provide education at times and places that make it available in practice to employed persons, housewives, shut-ins, the elderly, members of the armed services, etc. This calls for correspondence study, TV and radio instruction, weekend and night classes, etc.

Another condition for access is to provide higher or post-secondary education of varied types. It should include not only liberal education and degree-oriented education, but also vocational and non-degree education; it should include education suited not only to the young but also to adults of all ages and conditions; it should provide for recognition not only of learning acquired in formal schooling but also of learning acquired through varied life experiences on the job, in the home, in the community, etc.

Still another requirement for maximum access is to provide counseling so that non-traditional students can be guided toward appropriate educational objectives and helped to find the resources necessary to meet these objectives. Many potential students - especially adults, those whose past education has been unconventional, and those who do not meet formal qualifications - need advice in "breaking into the system" and finding out how to get from where they are educationally to where they want to be.

Access to higher education is a many faceted objective. It requires the provision of many different kinds of open roads and clear sign-posts as well as money. It requires acceptance of the concept of a "learning society" in which learning is conceived as a lifelong process conducted in many different ways but with the sole objective of permitting every man and woman to develop his powers to the full.

APPENDIX A

Table 1: Student Charges at 327 State Colleges, Universities, and Land-grant Institutions, 1972-73

Following are 1972-73 student charges at 327 state colleges and universities and land-grant institutions. Last year's charges are in parentheses if they are different from this year's. Some figures have been rounded to the nearest dollar. The statistics were compiled in surveys by the National Association of State Universities and Land-Grant Colleges and the American Association of State Colleges and Universities.

	Tuition and Fees		Room	Board
	Resident	Non-Resident		
ALABAMA				
Alabama A&M U .. \$	330	\$ 480	\$ 320(280)	\$ 552
Alabama St U	330	555	252	456(432)
Auburn U	450	900	345(315)	570(540)
Florence St U	450(370)	450(550)	294(280)	528(512)
Livingston U	390(350)	540	300	525(480)
Troy St U	435(405)		300	165
U of Alabama:				
Birmingham	540(508)	1,065(1,303)		
Huntsville	525	1,050	375(0)	
Tuscaloosa	510	1,020	300	754
U of Montevallo	360	570		
U of S Alabama	579	867	405	385
ALASKA				
U of Alaska:				
Anchorage	200	800(500)		
Fairbanks	402(322)	1,002(322)	570	900
ARIZONA				
Arizona St U	320	890	42(431)	485(642)*
No Arizona U	304	969	326(300)	503(486)
U of Arizona	411(250)	1,301(1,240)	335	574(543)
ARKANSAS				
Arkansas Poly C	410	940(850)	760*	
Southern St C	400	670		
State C of Arkansas	410(370)	920(800)	336	424
U of Arkansas:				
Fayetteville	400(375)	930(805)	860*	
Pine Bluff	419(367)	719(607)	264	416(384)
Monticello	400(300)	700(570)	715*	
CALIFORNIA				
Cal Poly St U:				
San Luis Obispo	164(161)	1,274(1,271)	588(549)	675(600)
Pomona	159	1,152	597	579
Cal St Colleges:				
Bakersfield	117	1,110	675	525
Sonoma	140	1,330	1,200*	
Cal St U:				
Chico	164	1,110	1,180*	
Fresno	168	1,278	1,120*	
Fullerton	160	1,110		
Northridge	164(163)	1,110	660(640)	525(500)
Long Beach	164	1,110	612(562)	499
Los Angeles	117	1,119		
Sacramento	160	1,100		
San Diego	161(157)	1,271(1,267)	581	280
U of Cal System	644(640)	2,144(2,140)		
COLORADO				
Adams St C	456(435)	1,431(1,347)	375(330)	495(462)
Colorado St U	570(471)	1,759(1,797)	418	672
Ft Lewis C	418(456)	1,284(1,236)	330(320)	570(550)
Metropolitan St C	330(316)	1,000(930)		
U of Colo Boulder	570(500)	1,635(1,620)	1,135(1,197)*	
U of No Colorado	390(330)	1,167(640)	800*	
W St C of Colo	462(452)	1,371(1,389)	909(824)*	

	Tuition and Fees		Room	Board
	Resident	Non-Resident		
CONNECTICUT				
Cent Conn St C ...	570	1,470	375	540
East Conn St C ...	450(300)	1,250(800)	400(350)	540(520)
So Conn St C	522(222)	1,422(872)	1,010(510)*	
U of Connecticut ..	655	1,555	600	610*
DELAWARE				
Delaware St C	345(325)	920(750)	750*	585(550)
U of Delaware	475(425)	1,350(1,100)	535(510)	
DISTRICT OF COLUMBIA				
D.C. Teachers C ...	70	1,082		
Federal City C	132	852		
FLORIDA				
Florida A&M U	570	1,620	360	486
Florida Atlantic U ..	570	1,620	480(450)	750(600)
Florida Int'l U	570	1,620		
Florida St U	570	1,620	510	780
Florida Tech U	570	1,620	510	492
U of Florida	570(450)	1,620(1,350)	480(405)	750(660)
U of N Florida	570	1,620		
U of S Florida	570	1,620	480	559
U of W Florida	570	1,620	480	1,100
GEORGIA				
Albany St C	435(405)	975(810)	804*	
Armstrong St C	390(360)	930(765)		
Augusta C	390(360)	930(765)		
Columbus C	390(360)	930(765)		
Ft Valley St C	367(337)	877(742)	772	420
Georgia C	423(387)	963(792)	345	405
Ga Inst of Tech	534(504)	1,418(1,209)	1,000(800)	2,000(1,500)*
Ga Southern C	414(378)	954(783)	345(115)	450(415)
U of Georgia	519(485)	1,239(1,025)	1,170*	
Valdosta St C	345(315)	540(405)	120(105)	140
W Georgia C	417(378)	957(783)	420	450
HAWAII				
U of Hawaii	233	743	505(450)	372(362)*
IDAHO				
Lewis & Clark St C	240(200)	600	260(250)	600
U of Idaho	346	1,146	320(300)	540
ILLINOIS				
Chicago St U	505(405)	1,351(1,105)		
E Illinois U	692(592)	1,477(1,205)	1,035(1,010)*	
Governors St U	467(396)	1,319(1,092)		
Illinois St U	585(531)	1,245(1,192)	1,120*	
NE Illinois U	520(439)	1,365(1,360)		
No Illinois U	574(568)	1,235(1,229)		1,070*
Sangamon St U	459(447)	1,122(1,110)		
So Illinois U:				
Carbondale	550(564)	1,448(1,417)	1,155(1,125)*	
Edwardsville	550(496)	1,408(1,339)	315	
U of Illinois, Urbana-Champaign	686(558)	1,676(1,416)	1,080(1,000)*	
INDIANA				
Ball St U	630(540)	1,260(1,080)	410(365)	671(594)
Indiana U	650	1,430	445(405)	600(560)
Indiana St U	620(574)	1,147(1,100)	1,005(850)*	
Purdue U, Lafayette	700	1,100	1,100(1,000)*	
IOWA				
Iowa St U	600	1,230	870*	
U of Iowa	620	1,250	510	
U of No Iowa	600	1,000	870(800)*	

Table 1: (con'd)

	Tuition and Fees				Board		Tuition and Fees			
	Resident	Non-Resident	Room	Board			Resident	Non-Resident	Room	Board
KANSAS										
Ft Hays Kansas St C	407	802	850*							
Kl. in St C Pittsbg	390(382)	785(777)	450	645(640)						
Kans St Tchrs C	386	780	380	530						
Kansas St U	476	1,056	930*							
U of Kansas	486(466)	1,076(1,056)	950(900)*							
Wichita St U	478(449)	1,069(1,039)	482(470)*							
KENTUCKY										
E Kentucky U	360(300)	876(800)	290(280)							
Kentucky St U	395(360)	911(860)	648(565)*							
Morehead St U	380(320)	896(820)	286(276)							
Murray St U	365(305)	881(805)	280	470						
No Kentucky U	360	876								
U of Kentucky	405(330)	1,120(1,030)	537(515)	537(515)						
W Kentucky U	363(303)	879(803)	290(270)	350						
LOUISIANA										
La St U										
Baton Rouge	320	950	354	410*						
La Tech U	321(297)	951(927)	335	669						
McNeese St U	280	630	760*							
Nicholls St U	302	932	750*							
NE Louisiana U	270	900	360	480						
NW St U	318	948	193(173)	240(220)						
SE Louisiana U	326(312)	956(942)	760(730)*							
So U, Baton Rouge	274	904	330(296)	470(460)						
MAINE										
Maine Maritime Acad	600	1,200(1,000)	550(500)	750						
U of Maine:										
Augusta	400	1,300								
Machias	461(456)	1,461(1,356)	1,080(1,050)*							
Orono	562	1,662(1,562)	520(485)	630(585)						
Portland-Gorham	466	1,466(1,316)	540(516)	540(484)						
Presque Isle	400	1,400(1,300)	1,080(1,000)*							
MARYLAND										
Coppin St C	335	685(585)								
Morgan St C	460(415)	835(715)	400(333)	650(480)						
Salisbury St C	200	550(450)	470(450)	540(470)						
St Mary's C of Md	464(442)	714(692)	525(465)	500						
Towson St C	435(375)	610(500)	1,150(990)*							
U of Maryland:										
Baltimore Co	639(589)	1,439(1,389)	450(430)	610(500)						
College Park	639(599)	1,439(1,299)	450(430)	610(600)						
MASSACHUSETTS										
Boston St C	315(265)	665								
Bridgewater St C	382(324)	732(724)	433(440)	450(480)						
Fitchburg St C	250(200)	600	502(492)	406						
Framingham St C	311(278)	681(678)	476	412						
Lowell St C	315(250)	715(650)	480(470)	275(255)						
Mass C of Art	358(298)	698								
Mass Maritime Acad	525(450)	525(450)	1,450*							
N Adams St C	290(270)	690(670)	410	470						
SE Mass U	370(320)	770(720)	1,540*							
U of Mass, Amherst	459(412)	1,069(812)	678(635)	613*						
Worcester St C	345(295)	695								
MICHIGAN										
Cent Michigan U	480(450)	1,080(1,050)	1,140(1,096)*							
E Michigan U	505(540)	1,352(1,305)	1,120(1,150)*							
Ferris St C	485(480)	1,116(1,023)	1,176(1,080)*							
Grand Valley St C	480(456)	1,224(1,200)	1,340*							
L Superior St C	49*	1,200	1,200(1,180)*							
Michigan St U	675(630)	1,530(1,485)	1,143(1,140)*							
Michigan Tech U	570(495)	1,563	1,145(1,110)*							
No Michigan U	380(450)	1,260(1,050)	1,141*							
Oakland U	557(512)	1,502(1,457)	1,226(1,190)*							
U of Michigan,										
Ann Arbor	690(660)	2,260(2,140)	1,236*							
Wayne St U	668(618)	1,857(1,719)								
W Michigan U	558	1,178	1,140(1,060)*							
MINNESOTA										
Benildt St C	458	854	854*							
Mankato St C	496	882	855*							
Morehead St C	418	834	852*							
St Cloud St C	438	834	825*							
U of Minnesota	641(600)	1,547(1,437)	1,200(1,170)*							
MISSISSIPPI										
Aicorn A&M C	400	1,000	295(259)	430(408)						
Delta St C	428(422)	728(722)	339(311)							
Jackson St C	399(350)	993(950)	711(657)*							
Miss St C for Women	465	1,065	330(310)	469(459)						
Mississippi St U	506(492)	1,106(1,092)	310(300)	560						
U of So Miss	485	1,085	668*							
U of Mississippi	516(506)	1,116(1,106)	320(300)	540(450)						
Winona St C	438	834	421(415)	440						
MISSOURI										
Cent Missouri St U	300	900(705)	321(276)	489						
Harris Tchrs C	250	1,500								
Lincoln U	363	633	695*							
Missouri So St C	310	700	850(820)*							
Missouri West C	350	730	850(800)*							
NE Missouri St U	280(260)	760(720)	816(768)*							
SW Missouri St C	300	900	800*							
U of Missouri	540(500)	1,540(1,420)	360	589						
MONTANA										
E Montana C	439(445)	1,286(1,292)	360(330)	592(624)						
Montana St U	474(471)	1,321(1,318)	956(926)*							
U of Montana	471	1,318	312	642						
W Montana C	432	1,280	780*							
NEBRASKA										
Chadron St C	423	731	758*							
Kearney St C	413	721	845(827)*							
U of Nebraska, Lincoln	534	1,260	1,040(980)*							
Wayne St C	443(423)	651(631)	318	414						
NEVADA										
U of Nevada:										
Las Vegas	532	1,732	1,108*							
Reno	519	1,719	524	564*						
NEW HAMPSHIRE										
Keene St C	725(758)	1,558(1,408)	585	465						
M Plymouth St C	714(724)	1,547(1,374)	610	440						
U of N Hampshire	1,034(1,084)	2,234(2,084)	550	560*						
NEW JERSEY										
C of Med & Dent	1,100(750)*	1,750(1,000)*								
Glassboro St C	644(459)	1,179(899)	570	520						
Jersey City St C	635(450)	985(800)	570	555						
Montclair St C	685(500)	1,220(850)	640(590)	520(500)						
Newark C of Engineering	680(490)	1,264(890)								
Ramapo C of NJ	674(489)	1,205(839)	570							
Rutgers U	659(470)	1,240(870)	612	660						
Stockton St C	535(350)	1,070(760)	600							
Trenton St C	629(444)	1,164(794)	1,250(1,100)*							
Wm Paterson C	535(350)	1,070(700)	605(550)	565(525)						
NEW MEXICO										
New Mex St U	466	1,296	360	390(410)*						
U of New Mexico	456(431)	1,284(1,260)	1,080(933)*							
W New Mex U	166	450	324	540						
NEW YORK										
City U of New York	70	620*								
Cornell U:										
Endowed	3,000(2,800)	3,000(2,800)	1,585(1,500)*							
Statutory	1,200(800)	1,600(1,300)	1,585(1,500)*							
State U of New York	825(675)*	1,325(1,100)*	650(565)							
NORTH CAROLINA										
Appalachian St U	466(455)	2,067(1,555)	375(348)	420(375)						
Elizabeth City St U	428	1,500(1,150)	310(300)	450(440)						
E Carolina U	423	2,000(1,300)	330(280)	600(530)						
N Carolina A&T U	525	1,920(1,200)	370	475						
N Carolina Cent U	421(392)	2,011(1,490)	388(360)	475						
N Carolina St U	407	2,000(1,500)	285	630						
U of NC, Chapel Hill	402(402)	1,772(1,470)	391(310)	630						
W Carolina U	497(455)	2,070(1,555)	405(340)	360						

Table 1: (con'd)

	Tuition and Fees		Room	Board	Tuition and Fees		Room	Board
	Resident	Non-Resident			Resident	Non-Resident		
NORTH DAKOTA								
Dickinson St C	406	973(874)	315	380				
Mayville St C	399(384)	937(852)	240	435(405)				
Minot St C	400(396)	937(864)	200	375(360)				
N Dakota St U	435	1,164(1,044)	350	501				
U of N Dakota	456	1,182(1,064)						
Valley City St C	396(387)	933(855)	243	435(414)				
OHIO								
Bowling Green St U	780(720)	1,923(1,720)	615(525)	480				
Cleveland St U	690	1,380	435					
Kent St U, Kent	804(732)	2,004(1,732)	729(519)	450(607) ¹				
Miami U	810(750)	2,010(1,800)	555(480)	705				
Ohio St U	750(720)	1,800(1,770)	825(543)	510(593)				
U of Akron	705(660)	1,605(1,320)						
U of Toledo	780(735)	1,935(1,785)	780	510				
OKLAHOMA								
Central St U	338	833	711 ^a					
E Central St U	315	810(750)	320(288)	480(440)				
Langston U	381	909	720(710) ^a					
Northeastern St C	356(341)	868(852)	760 ^a					
Northwestern St C	343	876	720(640) ^a					
Oklahoma St U	484(476)	1,188(1,180)	946(850) ^a					
Southeastern St C	344	835	752 ^a					
Southwestern St C	336	864	240	384				
OREGON								
E Oregon C	519(510)	1,239(1,206)	983(960) ^a					
Oregon St U	506(498)	1,565(1,533)	973(960) ^a					
So Oregon C	513(507)	1,233(1,203)	966(918) ^a					
U of Oregon	534(528)	1,593(1,563)	960(909) ^a					
PENNSYLVANIA								
Bloomsburg St C	700(650)	1,380(1,290)	756(720) ^a					
California St C	770(700)	1,470	320	288				
Cheyney St C	780(730)	1,470(1,370)	360	360				
Clarion St C	700(650)	1,472(1,376)	360(378)	324				
E Stroudsburg St C	720(670)	1,380(1,290)	360	324				
Edinboro St C	700(650)	1,290	360	324				
Indiana U of Penn	700(650)	1,400(1,290)	792(684) ^a					
Kutztown St C	780(740)	1,380(1,290)	720 ^a					
Lock Haven St C	700(650)	1,380(1,290)	720 ^a					
Mansfield St C	760(710)	1,450(1,350)	396(360)	360				
Millersville St C	700(650)	1,380(1,290)	792(720) ^a					
Pennsylvania St U	855(780)	1,986(1,900)	1,140(1,065) ^a					
Shippensburg St C	662(621)	1,458(1,368)	360	360				
Slippery Rock St C	780(710)	1,552(1,436)	360	396(360)				
Temple U	970	1,870	1,430(1,410) ^a					
U of Pittsburgh	982	1,972	650	600				
W Chester St C	700(650)	1,472(1,378)	360	360				
PUERTO RICO								
U of Puerto Rico	158	158	700(600) ^{a,b}					
RHODE ISLAND								
Rhode Island C	490	685	550	550(540)				
U of Rhode Island	761	1,661	600(550)	600				
SOUTH CAROLINA								
Clemson U	640	1,340	400(360)	550				
C of Charleston	500(700)	1,400	500	700				
Francis Marion C	410	910						
S Carolina St C	480(290)	960(542)	252	504(468)				
U of S Carolina	570(550)	1,280(1,260)	380	584				
Winthrop C	520	1,180	310	490				
SOUTH DAKOTA								
Black Hills St C	478(418)	926(802)	329(299)	441(413)				
Dakota St C	473(456)	927(840)	350	380				
S Dakota St U	495(463) ¹	1,071(975) ¹	400(291)	450(447)				
U of S Dakota:								
Springfield	459(442)	907(826)	384(300)	450(464)				
Vermillion	500(468)	1,076(920)	350	440(404)				
TENNESSEE								
Austin Peay St U	318(288)	1,038(888)	345	556(531)				
E Tennessee St U	318(348)	1,070(948)	276	517(596)				
Memphis St U	348	1,070(948)	319	503				
Midale Tenn St U	358	1,070(948)	310(308)	344				
Tennessee St U	351(318)	1,068(918)	300	450				
U of Tennessee:								
Chattanooga	396(384)	1,116(998)	450	900				
Knoxville	390(376)	1,117(993)	510(480)	555(525)				
Martin	390(333)	1,110(948)	375(360)	495(465)				
TEXAS								
Angelo St U	280	1,360	960 ^a					
E Texas St U	302(250)	1,382(1,330)	370	357				
Lamar U	236(212)	1,316(512)	220	270(275)				
Midwestern U	230(215)	1,310(1,295)	396	524				
N Texas St U	312(260)	1,484(1,412)	1,066(960) ^a					
Prairie View A&M C	605 ¹	1,805	789 ^a					
Sam Houston St U	252(180)	1,112(1,040)	368	474				
SW Texas St U	226	1,378	366(444)	476(475)				
S F Austin St U	280	1,360	850 ^a					
Texas A&I U	240(170)	2,060(470)	812(768) ^a					
Texas A&M U	279(262) ¹	1,359(1,342) ¹	977(865) ^a					
Texas Southern U	304	1,384	338	491				
Texas Tech U	252	1,332	955(915) ^a					
U of Houston	290(280)	1,370(1,360)	1,100 ^a					
U of Texas, Austin	267(262) ¹	1,347(1,342) ¹	489(464)	578(550)				
W Texas St U	280(213)	1,360(493)	370	448				
UTAH								
So Utah St C	384	789	813(762) ^a					
U of Utah	480	1,155	458(355)	593(565)				
Utah St U	438	948	850 ^a					
Weber St C	405	810	363(330)	472(430)				
VERMONT								
Castleton St C	836(788)	1,816(1,618)	580(520)	520				
Lyndon St C	858(808)	1,838(1,638)	580(520)	578(540)				
U of Vermont	1,086(1,078)	2,536(2,528)	460					
VIRGINIA								
Clinch Valley C	400(370)	500(430)	288	500				
George Mason U	640(590)	1,360(1,310)						
Longwood C	634(535)	940(885)	500(520)	475(450)				
Madison C	647(614)	1,072(1,014)	923(866) ^a					
Old Dominion U	470	870	1,250(1,190) ^a					
Radford C	414(411)	813(810)	699(591)	492(477)				
U of Virginia	597(542)	1,372(1,217)	375(350)	600				
Va Poly Inst & St U	627(597)	1,227(1,137)						
Virginia St C	690	950	286(261)	437(387)				
VIRGIN ISLANDS								
C of the Virgin Is	264	664	995(835) ^a					
WASHINGTON								
Evergreen St C	495(447)	1,359	570(527)	340(408)				
U of Washington	564(495)	1,581(1,359)	1,020(1,005) ^a					
Washington St U	564(495)	1,581(1,359)	1,000(990) ^a					
W Washington St C	495(447)	1,359(720)	950(900) ^a					
WEST VIRGINIA								
Bluefield St C	240(230)	490(480)						
Concord C	240	990	482	519				
Fairmont St C	232	491	324	540				
Marshall U	282(277)	1,082(1,077)	1,112(1,048) ^a					
Shepherd C	140(131)	515(506)	356	608				
W Liberty St C	250(232)	1,000(982)	500	544				
W Va Inst of Tech	260(257)	1,010(1,007)	407	669				
W Virginia U	292	1,122	1,165(1,105) ^a					
WISCONSIN								
U of Wisconsin:								
Eau Claire	528(467)	1,673(1,448)	475(465)	440				
La Crosse	535(490)	1,680(1,496)	945 ^a					
Madison	558(560)	1,906(1,900)	1,300(1,170) ^a					
Milwaukee	558(550)	1,906(1,900)	675	525				
Oshkosh	526(475)	1,671(1,456)	550(500)	505(468)				
Platteville	544(490)	1,689(1,496)	480(460)	490(440)				
River Falls	537(495)	1,680(1,500)	468(444)	510(498)				
Stevens Pt	518(482)	1,663(1,498)	938 ^a					
Stout	528(462)	1,673(1,418)	512(454)	474(514)				
Superior	460(534)	1,679(1,416)	480(460)	520(500)				
Whitewater	531(480)	1,676(1,461)	480	530				
WYOMING								
U of Wyoming	411(391)	1,377(1,357)	943(908) ^a					

^a Room and board combined.
^b 5-day plan.
^c 7-day plan.
^d 20 meals per week.
^e Fees for graduate students only.
^f 10 meals per week.
^g For New York State residents out-side New York City. Out-of-state rate is \$970.
^h Rates for upper/lower divisions. Additional fees vary.
ⁱ 19 meals per week.
^j Based on 15 hours per semester.
^k Based on 17 hours per semester.

Table 1: (con'd)

MEDIAN CHARGES			
State & Land-Grant Universities			
	1971-72	1972-73	Pct. Gain
Tuition & Fees:			
Resident	\$ 494	\$ 518	4.9%
Non-resident	1,260	1,320	4.7%
Room & Board	942	975	3.5%
Total Charges:			
Resident	1,406	1,467	4.3%
Non-resident	2,209	2,328	5.4%
State Colleges & Universities			
	1971-72	1972-73	Pct. Gain
Tuition & Fees:			
Resident	\$ 413	\$ 435	2.5%
Non-resident	1,085	1,264	7.6%
Room & Board	890	920	1.6%
Total Charges:			
Resident	1,227	1,304	3.0%
Non-resident	1,757	2,087	8.5%

Source: "The Chronicle of Higher Education", Volume VII, Number 2, October 2, 1972.

Table 2: Appropriations Per Capita for Higher Education in 50 States, 1972-73

<u>STATE</u>	<u>AMOUNT</u>	<u>RANK</u>
Alabama	\$30.54	46
Alaska	73.75	2
Arizona	58.86	3
Arkansas	28.63	48
California	50.14	8
Colorado	49.80	9
Connecticut	37.10	37
Delaware	46.31	13
Florida	42.18	26
Georgia	38.12	35
Hawaii	84.95	1
Idaho	48.98	11
Illinois	46.09	14
Indiana	39.86	31
Iowa	43.55	22
Kansas	41.80	27
Kentucky	45.35	16
Louisiana	39.80	33
Maine	33.05	41
Maryland	39.84	32
Massachusetts	26.79	49
Michigan	46.08	15
Minnesota	44.71	18
Mississippi	43.29	23
Missouri	34.18	39
Montana	43.20	39
Nebraska	37.53	36
Nevada	39.80	33

Table 2: (con'd)

<u>STATE</u>	<u>AMOUNT</u>	<u>RANK</u>
New Hampshire	\$16.79	50
New Jersey	32.28	43
New Mexico	48.54	12
New York	44.85	17
North Carolina	43.64	21
North Dakota	44.32	19
Ohio	30.19	47
Oklahoma	31.35	44
Oregon	49.10	10
Pennsylvania	32.64*	42*
Rhode Island	42.72	25
South Carolina	40.42	28
South Dakota	33.78	40
Tennessee	31.90	45
Texas	40.32	30
Utah	51.02	7
Vermont	36.24	38
Virginia	40.35	29
Washington	55.92	5
West Virginia	43.78	20
Wisconsin	56.94	4
Wyoming	53.71	6
Total	\$41.6	--

*Estimates

Source: M.M. Chambers, Appropriations of State Tax Funds for Operating Expenses of Higher Education 1972-73, Office of Research and Information, National Association of State Universities and Land-grant Colleges, Washington, D.C., 1972.