

**Philosophy & Religious Studies - CIP 38**  
**Instructional Cost Detail**

<b>Philosophy</b>	<b>Lower Division</b>				<b>Upper Division</b>			
	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>
STUDENT FYE	56.7	44.8	43.7	41.5	8.23	4.9	8.3	4.4
Credits	1701	1344	1311	1245	246.9	147	248.1	132
Tuition Revenue	317,407	243,533	228,442	201,441	46,072	26,636	43,231	21,358
Total Instructional Costs	226,820	161,414	157,014	92,844	59,544	41,367	42,764	28,041
Instr Exp Per FYE	4,000	3,603	3,593	2,237	7,235	8,385	5,171	6,373
State Average Exp/FYE	2,832	2,683			4,056	3,798		
% Return on Investment	140%	151%	145%	217%	77%	64%	101%	76%

**Institutional Allocation Detail**

<b>Institution</b>	<b>Lower Division</b>				<b>Upper Division</b>			
	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>
Bemidji SU	1,692	1,655	1,752	1,680	3,174	2,272	2,144	4,310
Minnesota SU, Mankato	1,695	1,652	1,701	1,657	3,368	3,004	2,828	3,742
Minnesota SU Moorhead	1,674	1,787	1,778	1,790	2,755	2,828	2,211	2,675
<b>Southwest Minnesota SU</b>	<b>2,257</b>	<b>2,035</b>	<b>2,127</b>	<b>1,324</b>	<b>4,066</b>	<b>4,568</b>	<b>3,107</b>	<b>3,397</b>
St Cloud State	1,617	1,541	1,491	1,481	1,728	1,648	1,600	1,590
Winona	1,684	1,463	1,298	1,214	2,348	2,174	2,272	2,300
<b>MnSCU System Average</b>	<b>1,651</b>	<b>1,619</b>	<b>1,546</b>	<b>1,543</b>	<b>2,537</b>	<b>2,259</b>	<b>2,140</b>	<b>2,229</b>

<b>Funding Data</b>	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>	<b>FY 09</b>	<b>FY 08</b>	<b>FY 07</b>	<b>FY 06</b>
Total Gain/(Loss)	(24976)	(11391)	(18621)	3993	(10,501)	(10,267)	(6,218)	(3,962)
Gain/(Loss) per FYE	(440)	(254)	(426)	96	(1,276)	(2,095)	(752)	(900)