On page 10 we are informed that the total number of students in the University was 3,901. The medical students numbered 681.

On page 63 the cost of administration is given as \$153,050.46. If the medical department paid its share, in proportion to its students, of this general expense, the sum would be \$26,718.

Turnning to page 86, we find that the department of physics costs \$15,143. The medical students attended these classes, but no charge is entered against the medical department for this tuition. We have been informed that the medical students take up about one-fifth of the time in the physics department. This would represent about \$3,000.

On the same page the cost of chemistry is given as \$16,968.50. Here again we are informed that the medical students monopolize about one-fifth of the teachers' time. This would call for \$3,656.

On page 87 biology is stated to cost \$15,535. Of this department we are informed that the medical students take up one-third of the time. This would mean in money about \$5,145.

Botany is put down as costing the University \$4,700. Some of this,

say \$1,000, should be charged to the medical faculty.

Physiology comes to \$10,525. We gather that about two-thirds of the time in this subject is given to the medical students. This would mean \$7,000.

If these various sums be added they amount to \$46,519. This should be added to the cost of the medical department as given to arrive at the true cost.

Cost as given	\$69,235.44 46,519.00
Total cost	. \$115,754.44

From this the income should be deducted. This would leave a loss on this department of \$33,632.94 if the accounts were correctly adjusted. In other words, the medical department is subsidized out of general revenue to the extent of about \$33,000.

We have always felt that such professions as law and medicine should not be paid out of State funds. The students should be called upon to contribute in fees the cost of their medical education. If this be not possible, then the expenditures should be curtailed. If we have in any way misstated the case we would be glad to be put right by the University officials.