

tutions of higher learning in the community. It should include taxation of individual incomes, taxation of business, and taxation of inheritance.²⁸ This method, though not ideal, is a better way of calling on the public to shoulder its share than the one in use at present since it embraces both the principles of ability to pay and benefits derived. It should at least be a great improvement upon methods, in vogue in many states today, supported by arguments no longer substantiated by existing conditions.

The Share of the Student

As the share of society must be reapportioned, so too the share of the student must be reapportioned within the student body. It is folly to charge a flat rate for all courses. The greater economic benefit which the individual derives from certain courses should be taken into consideration and charges made accordingly. Not only the cash value of a college education should be studied, but also the difference in cash value of training received in the various schools within the university. The findings should then be used as a basis for future charges. Some of the institutions have already realized that there exists a different economic advantage from following certain lines of study and have adjusted their tuition charges accordingly. The data in the previous chapter, however, show that further adjustments are needed. It must be determined what portion of a course serves the public purpose, what portion serves the cultural purpose, and what portion serves the economic purpose and the allocation of costs made to these various sources proportionately.

The Results

What would naturally be the results of such cost allocations?

1. It would place higher education on a sounder financial basis by balancing costs of certain educational efforts against specific sources of income. This would enable those seeking funds, public or private, to give specific reasons for asking for aid and to point to definite benefits which such funds would produce. Individuals and legislatures would be more willing to help higher education if they could be shown how and along what lines the money would be used instead of just receiving an appeal for funds to balance the entire college budget. The allocation of costs as shown above should enable an institution to ascertain what amount of money is needed to carry out definite ends. This having been determined, those in control of the sources of support applicable to the ends could then be approached with defensible arguments. Such an appeal would be

²⁸ *Ibid.*, p. 456