

## College Sports by the Numbers for the 2007-2008 Academic Year

By: John Martens [snetram\(at\)ix.netcom.com](mailto:snetram(at)ix.netcom.com)

### Data Highlights

- Only a small share of students at colleges and universities participated in intercollegiate athletics during the 2007-2008 academic year. The overall average participation for the 2,038 schools reporting to the Department of Education was 8 percent for men and 5 percent for women.
- On the whole only two intercollegiate sports, men's football (\$953 million) and basketball (\$269 million), generated significant earnings.
- Football earnings are largely concentrated in a few programs. About 58 percent of intercollegiate football programs reported losses or no earnings. Although there are 848 college football teams, the top 13 earners accounted for over half of all the earnings.
- Financial success is similarly concentrated in a few men's college basketball programs. About 65 percent of intercollegiate basketball programs reported losses or no earnings. Although there are 1,959 college basketball teams, the top 14 earners accounted for over half of all earnings.
- Some football programs show heavy losses, with 24 programs reporting losses greater than \$1 million. Reflecting the high losses in a few programs, the average loss was reported to be \$359 thousand, while the median loss was about \$57 thousand.
- All other intercollegiate men's and women's sports recorded overall losses, \$266 million for men and \$647 million for women.
- Women's basketball proved especially expensive, with only the national champion reporting earnings among the final top 25 teams. The other top teams racked up losses totaling \$38 million.
- Some school intercollegiate athletic programs reported especially heavy losses, for example: Towson University (\$8.2 million), Elon University (\$7.1 million), Southern Illinois University (Carbondale) (\$5.8 million), Indiana State University (\$2.5 million) and the University of Northern Iowa (\$2.0 million).
- A number of schools reported almost perfectly offsetting expenses for the revenues they received from each intercollegiate sport. These schools frequently reported higher team revenues than were reported at other schools. The Department of Education provided no explanation for such balanced accounts, but the data possibly suggest differing accounting practices.

### OVERVIEW

The data below was taken from the 2007-2008 Equity in Athletics Disclosure Act (EADA) Reports, which the U.S. government requires colleges and universities to submit annually. The full data are available at <http://ope.ed.gov/athletics/>

In the following charts, earnings or losses are calculated by subtracting total reported expenses from total reported revenues. A number of schools reported no earnings or losses, suggesting that their accounting differed from that of the other schools or that they were under a different funding scheme (see below for partial list).

**Total College Student Body Enrollment**

	No. of Students	Pct of Total
Men	3,752,390	45
Women	4,523,421	55

**No. of Student Participants in College Sports Teams**

	No. of Participants	Pct. of Total Enrollment by Gender
Men	316,461	8
Men*	203,705	5
Women	223,422	5
*Without participants in men's football and basketball.		

**No. of Student Participants in Men's Football and Basketball**

Sport	No. of Participants
Football	80,981
Basketball	30,511
Total	111,492
<i>As pct of total male participants</i>	35

**FOOTBALL**

**Total College Football Revenues and Expenses**

Item	Billion \$
Revenues	2.852
Expenses	1.898
Balance	0.953

Number of 2007 College Football Teams = 848

Pct of Total Earnings Accounted for by 50 Top Earning College Teams

**Football Earnings and Losses**

Number of Teams Reporting Positive Earnings	358
<i>As pct of all teams</i>	42
Average Positive Earnings	\$2,900,000
Median Positive Earnings	\$25,714
Number of Teams Reporting Zero Earnings	288
<i>As pct of all teams</i>	34
Number of Teams Reporting Losses	202
<i>As pct of all teams</i>	24
Average Loss	\$359,082
Median Loss	\$56,804

**Total Earnings\* for the Final 2008 AP Top 25 Football Teams**

Rank	School	Million \$
1	Florida	47.3
2	Utah	4.1
3	USC	7.6
4	Texas	52.9
5	Oklahoma	22.1
6	Alabama	41.2
7	TCU	0.0
8	Penn State	37.2
9	Ohio State	32.1
10	Oregon	8.2
11	Boise State	1.6
12	Texas Tech	7.5
13	Georgia	48.0
14	Mississippi	13.0
15	Virginia Tech	12.3
16	Oklahoma State	7.6
17	Cincinnati	0.0
18	Oregon State	19.1
19	Missouri	8.7
20	Iowa	11.8
21	Florida State	3.9
22	Georgia Tech	15.2
23	West Virginia	9.8
24	Michigan State	25.9
25	Brigham Young	1.8
	<i>total</i>	438.9
	<i>As pct of total football earnings</i>	46

\*Earnings for the 2007-2008 academic year.

### **Top Earning Football Teams in 2007**

<b>School</b>	<b>Earnings (million \$)</b>
University of Texas	52.9
University of Georgia	48.0
University of Florida	47.3
University of Notre Dame	43.2
University of Alabama	41.2
University of Michigan	40.7
Pennsylvania State University	37.2
University of South Carolina	36.7
Auburn University	36.5
Louisiana State University	34.8
Ohio State University	32.1
University of Nebraska	30.2
Michigan State University	25.9
<i>total</i>	506.7
<i>As pct of total football earnings</i>	53

### **Top 10 Money-Losing Football Teams in 2007**

<b>School</b>	<b>Loss (million \$)</b>
Colorado State University	4.4
Duke University	3.9
SUNY at Buffalo	2.4
Elon University	2.4
University of Houston	2.3
Towson University	2.1
Western Michigan	2.0
California Polytechnic State University- San Luis Obispo	1.9
Florida Atlantic University	1.9
Rice University	1.8

## **MEN'S BASKETBALL**

### **Total Men's Basketball Revenues and Expenses**

<b>Item</b>	<b>Billion \$</b>
Revenues	1.271
Expenses	1.002
<i>Balance</i>	0.269

Number of 2007 College Basketball Teams = 1,959

Pct of Total Earnings Accounted for by 50 Top Earning College Teams = 86

**Basketball Earnings and Losses**

Number of Teams Reporting Positive Earnings	695
<i>As pct of all teams</i>	35
Average Earnings	\$454,825
Median Earnings	\$7,687
Number of Teams Reporting Zero Earnings	825
<i>As pct of all teams</i>	43
Number of Teams Reporting Losses	439
<i>As pct of all teams</i>	22
Average Loss	\$106,917
Median Loss	\$18,887

**Total Earnings for the Final 2008 AP Top 25 Men's Basketball Teams**

Rank	Team	Earnings (million \$)
1	Louisville	16.6
2	North Carolina	11.1
3	Memphis	0.0
4	Pittsburgh	5.0
5	Connecticut	1.2
6	Duke	0.9
7	Oklahoma	1.3
8	Michigan State	9.0
9	Missouri	4.1
10	Gonzaga	1.4
11	Villanova	1.0
12	Wake Forest	8.5
13	Syracuse	9.1
14	Kansas	5.2
15	Washington	3.5
16	Florida State	3.0
17	Purdue	3.3
18	UCLA	4.3
19	Arizona State	1.6
20	Xavier	3.7
21	LSU	1.1
22	Butler	0.0
23	Marquette	4.5
24	Clemson	0.8
25	Utah	3.5
	<i>Total</i>	103.7

### **Top 10 Earning Men's Basketball Teams in 2007**

<b>School</b>	<b>Earnings Million \$</b>
University of Louisville	16.6
University of Arizona	12.0
University of North Carolina at Chapel Hill	11.1
Indiana University-Bloomington	10.1
Ohio State University-Main Campus	9.6
Syracuse University	9.1
University of Wisconsin-Madison	9.0
Michigan State University	9.0
University of Illinois at Urbana-Champaign	8.5
Wake Forest University	8.5

### **Top 10 Money Losing Men's Basketball Teams in 2007**

<b>School</b>	<b>Loss Million \$</b>
Virginia Commonwealth University	1.8
Colorado State University	1.7
University of Central Florida	1.0
Towson University	1.0
Northern Illinois University	1.0
College of Charleston	1.0
Delaware State University	1.0
East Carolina University	0.9
Louisiana Tech University	0.9
University of North Texas	0.9

## **MEN'S ICE HOCKEY**

### **Summary of Men's Ice Hockey Finances for 2007**

<b>Item</b>	<b>Million \$</b>
Revenues	103.0
Expenses	128.7
<i>Balance</i>	<i>-25.7</i>

Number of Men's Ice Hockey Teams in 2007 = 145

Pct of Total Earnings Accounted for by 10 Top Earning College Teams = 51

**Men's Ice Hockey Earnings and Losses in 2007**

Number of Teams Reporting Positive Earnings	59
<i>As pct of all teams</i>	41
Average Earnings	\$278,420
Median Earnings	\$14,097
Number of Teams Reporting Zero Earnings	47
<i>As pct of all teams</i>	32
Number of Teams Reporting Losses	39
<i>As pct of all teams</i>	27
Average Loss	\$155,568
Median Loss	\$26,134

**Total 2007 Earnings for Final Ranked USA Today/USA Men's Ice Hockey Teams**

Rank	School	Earnings/Loss (million \$)
1	Boston U.	1.7
2	Miami (Ohio)	0.0
3	Vermont	1.3
4	Notre Dame	-2.0
5	Michigan	.04
6	New Hampshire	0.6
7	Denver	0.0
8	Minn. Duluth	0.6
9	Bemidji St.	0.0
10	Yale	0.0
11	Northeastern	-0.2
12	Cornell	0.6
13	North Dakota	1.9
14	Air Force	NA
15	Princeton	0.0

## WOMEN'S BASKETBALL

### *Summary of Women's 2007 College Basketball Finances*

Item	Million \$
Revenues	499
Expenses	662
<i>Balance</i>	<i>-163</i>

Number of 2007 Women's Basketball Teams = 1,872

Pct of Total Earnings Accounted for by 50 Top Earning College Teams 58

### *Women's Basketball 2007 Earnings and Losses*

Number of Teams Reporting Positive Earnings	550
<i>As pct of all teams</i>	29
Average Earnings	\$13,180
Median Earnings	\$4,365
Number of Teams Reporting Zero Earnings	781
<i>As pct of all teams</i>	42
Number of Teams Reporting Losses	541
<i>As pct of all teams</i>	29
Average Loss	<i>\$314,276</i>
Median Loss	<i>\$26,979</i>



**Total Earnings/Losses\* AP Final Top 25 2008 Women's Basketball Teams**

School	Earnings/Losses Million \$
Connecticut	0.7
Stanford	1.5
Maryland	1.3
Oklahoma	2.3
Baylor	0
Duke	2.9
Louisville	1.6
Auburn	2.7
Texas A&M	3.4
Ohio St.	1.9
North Carolina	1.8
Florida St.	0
California	0.9
Vanderbilt	0
Pittsburgh	1.2
South Dakota St.	0
Iowa St.	2.4
Tennessee	0.1
Arizona St.	1.9
Xavier	1.6
Kansas St.	1.8
Florida	2.5
Notre Dame	2.1
Virginia	2.7
Texas	2.7
<i>Subtotal</i>	<b>38.6</b>
<i>*2007-08 academic year</i>	

**MEN'S MONEY-LOSING SPORTS**

All intercollegiate men's sports, with the exception of football and basketball, lose money on the whole. These money-losing sports are: baseball, track and field, cross country, fencing, golf, gymnastics, ice hockey, lacrosse, rifle, rowing, skiing, soccer, swimming, diving, tennis, volleyball, water polo, wrestling, archery, beach volleyball, bowling, rodeo, sailing, table tennis, and weight lifting.

**Total Revenues and Expenses for Men's Money-Losing Sports**

Item	Million \$
Revenues	1,212.8
Expenses	1,479.0
<i>Balance</i>	<b>-266.1</b>

### **Number of Men Participating in Money-Losing Sports**

Participating Men in Money-Losing Sports	203,705
Participating Men as Share of Male Student Body	5.4

## **WOMEN'S MONEY-LOSING SPORTS**

All intercollegiate women's sports, on the whole, lose money. These sports are: basketball, field hockey, track and field, cross country, golf, gymnastics, ice hockey, lacrosse, rifle, rowing, skiing, soccer, softball, swimming, diving, synchronized swimming, tennis, volleyball, water polo, wrestling, archery, badminton, beach volleyball, bowling, rodeo, sailing, table tennis, and weight lifting.

### **Total Revenues and Expenses for Men's Money-Losing Sports**

<b>Item</b>	<b>Million \$</b>
Revenues	1,890.1
Expenses	2,573.8
<i>Balance</i>	<i>-647.0</i>

### **Number of Women Participating in Money-Losing Sports**

Number of Women Participating in Money Losing Sports	223,422
Participating Women as Share of Total Female Enrollment	4.9

## **Schools Reporting Perfectly Balanced Accounts**

The Department of Education gives no explanation for why some schools report perfectly balanced accounts from nearly all sports.

Among the larger schools with such accounts were: Harvard University, Princeton University, University of Richmond, Appalachian State University, George Washington University, Columbia University, South Dakota State University, Arkansas State University, University California (Davis), Quinnipiac University, South Connecticut State University, Grambling University, Morehead State University, College of the Holy Cross, Wayne State University, University of New Mexico, Montclair State University, Hofstra University, Niagara University, Miami University (Ohio), University of Toledo, Temple University, Texas Christian University, Ball State University, Butler University, DePaul University, and Western Illinois University.

The following schools reported perfect balances with the exception of one or two sports: Yale University (sailing and other sports), Boston College (football), Georgetown University (men's basketball) and Villanova University (men's basketball).

## Red Ink Institutions for 2007-2008

The following are examples of schools with athletic programs deeply in the red.

### 1. Towson University

Student body		
Men	Women	Total
5,539	8,641	14,180

### Earnings/Loss by Team

Team	Men	Women
	dollars	dollars
Baseball	-452,743	0
Basketball	-1,007,080	-793,227
Field Hockey	0	-345,575
Football	-2,115,236	0
Golf	106,716	-90,544
Gymnastics	0	-275,763
Lacrosse	-377,083	-433,115
Soccer	-414,098	-286,948
Softball	0	-380,865
Swimming and Diving (combined)	-169,736	-225,934
Tennis	0	-86,614
Track and Field and Cross Country (combined)	0	-253,809
Volleyball	0	-407,653
Subtotal	-4,429,260	-3,580,047
Total		-8,222,739

### Participants by Team

Team	Number of Men	Number of Women
Baseball	35	0
Basketball	18	16
Field Hockey	0	24
Football	110	0
Golf	13	7
Gymnastics	0	14
Lacrosse	56	34
Soccer	31	29
Softball	0	19
Swimming and Diving	24	35
Tennis	0	15
Track & Field and Cross Country	0	84
Volleyball	0	13
Subtotal	287	290

Total Men and Women Participants = 577

Total Participants as pct of Student Body = 4.1

## 2. Elon University

Student body		
Men	Women	Total
2,843	4,832	7,675

### Earnings/Loss by Team

Team	Men	Women
	dollars	dollars
Baseball	-414,504	0
Basketball	-624,273	-765,828
Cross Country	-94,634	-158,575
Football	-2,425,308	0
Golf	-164,834	-168,854
Soccer	-378,709	-436,067
Softball	0	-455,501
Tennis	-228,490	-188,366
Track and Field	0	-158,575
Volleyball	0	-465,145
<i>Subtotal</i>	-4,330,752	-2,796,911
<i>Total Loss</i>		-7,127,663

### Participants by Team

Team	Number of Men	Number of Women
Baseball	38	0
Basketball	15	15
Cross Country	15	19
Football	96	0
Golf	17	8
Soccer	27	30
Softball	0	18
Tennis	11	8
Track and Field	0	34
Volleyball	0	13
<i>Total</i>	219	145

Total Men and Women Participants = 364

Total Participants as pct of Student Body = 5.0

### 3. Southern Illinois University (Carbondale)

Student body		
Men	Women	Total
8,215	6,271	14,486

#### Earnings/Loss by Team

Team	Men	Women
	dollars	dollars
Baseball	-239,373	0
Basketball	-425,133	-807,841
Football	-1,763,207	0
Golf	-81,584	-134,966
Softball	0	-437,297
Swimming and Diving	-211,702	-239,375
Tennis	-160,650	-196,798
Track and Field	-336,351	-388,436
Volleyball	0	-374,179
<i>subtotal</i>	-3,218,000	-2,578,892
<i>Total Loss</i>		-5,796,892

#### Participants by Team

Team	Number of Men	Number of Women
Baseball	31	0
Basketball	13	15
Football	105	0
Golf	7	10
Softball	0	18
Swimming and diving	19	21
Tennis	7	8
Track and Field	94	105
Volleyball	0	12
<i>Total</i>	276	189

Total Men and Women Participants = 465

Total Participants as pct of Student Body = 3.3

#### 4. Indiana State University

Student body		
Men	Women	Total
3647	3615	7262

#### Earnings/Losses by Team

Team	Men	Women
	dollars	dollars
Baseball	-202,348	0
Basketball	-308,438	-286,217
Track & Field and Cross Country	-161,825	-179,420
Football	-733,515	0
Golf	0	0
Soccer	0	-134,860
Softball	0	-145,379
Tennis	-62,684	-96,057
Volleyball	0	-182,152
<i>Subtotal</i>	-1,468,810	-1,024,085
<i>Total</i>		-2,492,895

#### Participants by Team

Team	Number of Men	Number of Women
Baseball	31	
Basketball	14	13
Track & Field and Cross Country	109	90
Football	90	
Golf		8
Soccer		23
Softball		21
Tennis	7	7
Volleyball		15
<i>Total</i>	251	177

Total Men and Women Participants = 428

Total Participants as pct of Student Body = 5.9

## 5. University of Northern Iowa

Student body		
	Men	Women
	4224	5582
		Total
		9806

### Earnings/Loss by Team

Team	Men	Women
	dollars	dollars
Baseball	-255,031	0
Basketball	325,762	-257,439
Football	-523,348	0
Golf	167,804	-66,574
Soccer	0	-205,153
Softball	0	-170,042
Swimming	0	-142,472
Tennis	0	-119,497
Track and Field and Cross Country	-186,663	-197,012
Volleyball	0	-220,975
Wrestling	-228,905	0
<i>subtotal</i>	-700,381	-1,379,164
<i>Total Loss</i>		-2,079,545

### Participants by Team

Team	Number of Men	Number of Women
Baseball	35	0
Basketball	16	14
Football	105	0
Golf	15	9
Soccer	0	24
Softball	0	20
Swimming	0	25
Tennis	0	7
Track and Field and Cross Country	112	96
Volleyball	0	17
Wrestling	30	0
<i>subtotal</i>	313	212

Total Men and Women Participants = 525

Total Participants as pct of Student Body = 5.7