

KANSAS STATE COLLEGE
OF AGRICULTURE AND APPLIED SCIENCE

DEPARTMENT OF
PHYSICAL EDUCATION AND ATHLETICS

MANHATTAN, KANSAS

May 20, 1939

Dr. F. C. Allen
Director of Physical Education
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

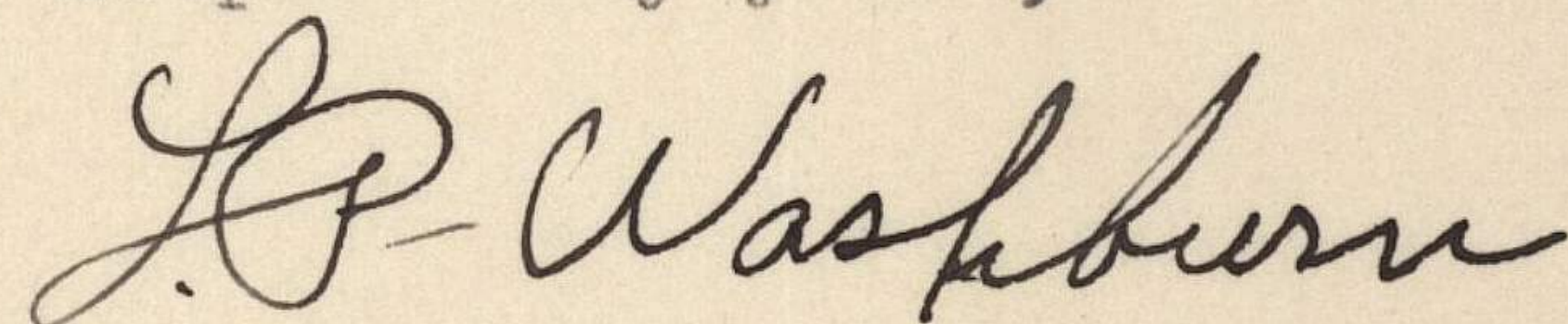
It is rather difficult for me to determine exactly how much we spend on physical education during the year, because quite a good deal of the money used for physical education comes from the College athletic receipts, and the two are not separated in our accounts, that is, as far as supplies go. For instance, we would have to go through all of our figures for the year and determine which supplies were used for physical education, intramurals and which for varsity athletics. We get from the regular college budget and from physical education fees about \$2400 a year to be used for supplies and equipment and upkeep. The rest of our money comes from athletic receipts and is so designated in our accounts.

Including all students in the college and excluding salaries I believe we spend somewhere in the neighborhood from \$1 to \$1.15 per student on physical education and intramurals. This, of course, is exclusive of money spent for inter-collegiate athletics.

During the summer vacation when we have the time we plan to analyze our accounts and separate the physical education and intramural expenses from the varsity athletic expenses as closely as we can.

I hope that this will be of some value to you and give you the figures that you want.

Respectfully yours,



L. P. Washburn, Director,
Physical Education for Men

LPW/bjn