**TABLE IV.**
Percentage Range of Division of Labor for 9- and 18-Hole Courses.
(Extremes omitted.)

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<thead>
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</thead>
<tbody>
<tr>
<td>9-hole—Range</td>
<td>30-40</td>
<td>7-14</td>
<td>2-8</td>
<td>2-8</td>
<td>8-15</td>
<td>19-43</td>
</tr>
<tr>
<td>Average</td>
<td>36</td>
<td>13</td>
<td>5</td>
<td>5</td>
<td>14</td>
<td>21</td>
</tr>
<tr>
<td>18-hole—Range</td>
<td>26-48</td>
<td>8-21</td>
<td>4-10</td>
<td>2-12</td>
<td>2-37</td>
<td>10-43</td>
</tr>
<tr>
<td>Average</td>
<td>37</td>
<td>12</td>
<td>6</td>
<td>8</td>
<td>7</td>
<td>24</td>
</tr>
</tbody>
</table>

**TABLE V.**
Comparison of Percentage of Labor Distribution for Seven Years on One 18-Hole Course and Averages Found in This Study.

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>7-year average</td>
<td>44</td>
<td>12</td>
<td>5</td>
<td>12</td>
<td>8</td>
<td>19</td>
<td>100</td>
</tr>
<tr>
<td>1931 study</td>
<td>37</td>
<td>12</td>
<td>6</td>
<td>8</td>
<td>6</td>
<td>31</td>
<td>100</td>
</tr>
</tbody>
</table>

Materials so that the whole cost of any division can be averaged on a percentage basis. That, some one will figure out in the future.

**Comparing 1930-1931 Percentages**

In order to test the merit of the work, compare the averages found in the study of 1930 with that found in this study even though the number of clubs was less than in 1930.

It is quite evident from these above comparisons that there is a fairly definite percentage of the total amount spent for labor being used for each division of the golf course. This year the returns from which the percentages were computed are larger than last year and the geographical area much greater. However, the findings are almost the same as in the 1930 studies. Again!—Is it not evident that there is a fairly definite percentage of labor being used on the main divisions of the golf course?

This computation is based on a mathematical average that some may feel is not fair. In order to give them the benefit of any doubt let us look at the ranges of the percentages found and not use the average at all.

Before leaving the percentages and the averages it should be noted that there was an outstanding return from one 18-hole course. It furnished a seven-year average, to compare with the average we have found this year. Of course the value of figures in cost work of this kind increases as the figures increase, that is, an average for several years is much more to be desired than that for only one year.

(To be continued in August)

**Southern California Testing New Handicap System**

Believing that a change of some sort in the present system of handicapping is necessary, the Southern California Golf Association has requested the affiliated members to try a new method, as devised by those eminent golf authorities, Max Behr and George Marshall.

Based on the theory that the first and real purpose in golf was the playing of each individual hole in par, rather than the total score made, the following system of handicapping on the number of birdies and pars made, scoring two points for birdies and one point for pars has been suggested by these authorities.

By using this means of handicapping, a player making one birdie and four pars would score six points, which, when deducted from a possible 18 points leaves a 12, making his handicap 12. Therefore, a player making only two pars, or two points, would be a 16 handicap, etc.

The players would, of course, be handicapped as at present on an average of his scores and not on any one 18-hole score.