

# Shall We Scrap Our Calendar?

**R**AILWAY transportation, steamship transportation, the packing industry, banking statistics, and the hotel industry are represented in statements from distinguished business men printed in connection with this article. E. W. Beatty, Robert Dollar, F. Edson White, George Foster Peabody, Roger W. Babson, and E. M. Statler are all practical men of affairs with imagination. They have made their statements in response to a telegraphic request from the Editor-in-Chief of The Outlook. We should like now to

hear from our readers—especially those who have something out of their own experience to contribute to this discussion. Frankly, The Outlook is for the change; but all letters, whether they are for or against the change, whether they can be printed or not, will be of use—even simple votes of “yes” or “no.” Reasons for the vote will be welcome. Read this article, and then tell us how you would answer the question, “Shall We Scrap Our Calendar?”

—THE EDITORS.

**A** “MONTH” does not mean anything. A day means something. A year means something. But a month? In the vernacular, what do you mean, month?

We cannot scrap our days or our years without scrapping the sun. We could but we do not want to scrap our weeks. Religious tradition, long habit, and convenience combine to make the week a very acceptable division of time. But we can (and, if we once come to see the awkwardness and inconvenience of them, we will) scrap our months.

When you say month you do not say anything definite. Do you mean a month of twenty-eight days or a month of thirty-one? Do you mean a calendar month or a lunar month? And if you mean a lunar month, what kind of lunar month? The best general definition that the dictionary can give of a month is that it is one of the twelve parts into which the calendar year is divided; but even that definition does not fit a lunar month for there are more than twelve lunar months in a year. Even in law the word month is an inaccurate term. It once meant a lunar month—that is, some kind of lunar month—but in England and the United States it means a calendar month whether of twenty-eight, twenty-nine, thirty, or thirty-one days. A month is a wholly irrational division of time. It has no relation to anything in astronomy, or human experience. It is an inaccurate and varying measure of time that is a constant annoyance in business and a misleading unit in science. It has no religious significance.

A month is nothing but just a bad habit.

The worst of it is that it is a habit that has been wished on us by people long since dead and forgotten. Long before the Christian era the Egyptians had a better set of months than we have. Then came along Julius Cæsar

Shall we make every month look like this?

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

The International Fixed Calendar

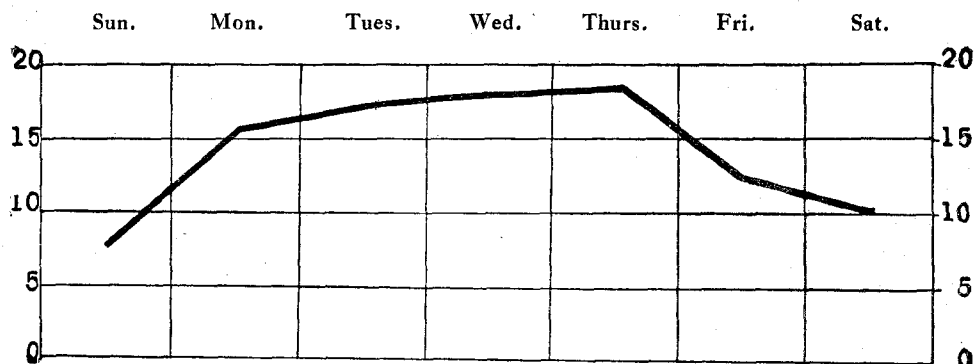
and robbed February of a day and named one of the longer months after himself. Then came along Augustus Cæsar and he took to himself the month that followed Julius's, but because he wanted a month that was just as big as Julius's he added a day to it. To do this he stole another day from February. Then he changed around some other days and left the set of calendar months in a jumble. And ever since then we have been putting up with this arbitrary arrangement as if it were as fixed as the tides and the circuit of the earth around the sun.

What is the consequence?

**A** HOTEL that did a business of \$10,000 per week in room sales found that its receipts from room sales were less in May than those in April.

It looked as if the business was dropping off. May was one day longer than April and yet its room sales were less. The figures, however, proved to be very misleading. As a matter of fact business was actually better in May than in April—ten dollars a day better—but the monthly comparison seemed to show that it was worse. Why? It is simply because the hotel, like the rest of us, was doing what Julius and Augustus had whimsically told it to do. The explanation is very simple. The hotel business is not uniform throughout the week. Eminent accountants have estimated that, on the average, room sales are usually more on Wednesdays and Thursdays than they are on any other days of the week. The average in percentage is Monday 17, Tuesday 17, Wednesday 18, Thursday 18, Friday 12, Saturday 10, and Sunday 8. Now it happened that there was a fifth Wednesday and a fifth Thursday in April while in May there was a fifth Friday, Saturday, and Sunday. On a weekly business of \$10,000 the Wednesday and Thursday in April brought in \$3,600, while the Friday, Saturday, and Sunday in May brought in \$3,030—\$10 a day above the average. A worse report for a better business.

This, of course, is not an actual case;



This shows how incomes from hotel room sales vary during the week from day to day. The figures on the sides indicate percentages of the week's sales

MONTH	1st WEEK							2nd WEEK							3rd WEEK							4th WEEK							5th WEEK							6th WEEK		MONTH
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T							
Jan	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Jan					
Feb			1	2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		Feb					
Mar			1	2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Mar			
Apr					1			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Apr	
May		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		May				
Jun				1	2	3		4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		Jun		
July						1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	July
Aug			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Aug			
Sep					1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		Sep	
Oct	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				Oct			
Nov			1	2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30			Nov		
Dec					1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Dec	

### THE PRESENT CALENDAR

Everybody knows the vagaries of our present calendar. We have to have a new one every year. Nobody is ever sure until he has looked it up whether the first of the month falls in the beginning or the end of the week. Except for the calendar companies, it seems to work out to no one's advantage.

MONTH	1st WEEK							2nd WEEK							3rd WEEK							4th WEEK							No 5th or 6th WEEK		
	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
Jan	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Feb	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Mar	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Apr	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
May	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Jun	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Sol	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
July	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Aug	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Sep	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Oct	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Nov	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28			
Dec	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	"YEAR-DAY"	

### THE INTERNATIONAL FIXED CALENDAR

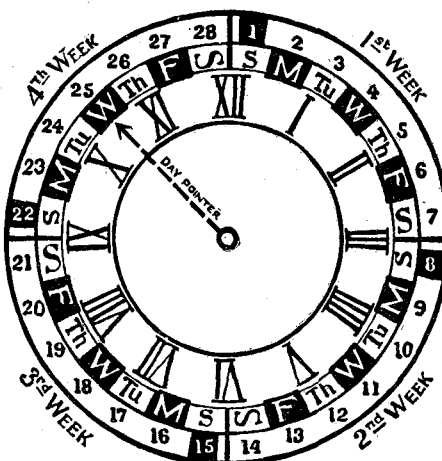
In the proposed calendar, every month will be like every other month. One day every year will have no week-day name, but will be called Year Day. Each of the present months will lose a day or so, and a brand-new month will happen between June and July.

the figures are given in round numbers; actual cases are much more complicated; but the case is typical.

This sort of thing happens all the time in other businesses.

A weekly periodical gets a larger daily average of receipts on Monday than on any other day of the week. It charges its salaries and wages to Saturday and its other expenditures to Wednesday. In 1922, for example, there were four months in which there were five Saturdays, four months in which there were five Mondays, and four months in which there were five Wednesdays. But those months did not coincide. In January there was an extra Monday; so the periodical's income that month was disproportionately large. In March there was an extra bill-paying day. In April there was an extra salary day. In May there was an extra income day and an extra bill-paying day. In July there was an extra salary day and an extra income day. In August there was an extra bill-paying day. In September there was an

extra salary day. In October there was an extra income day and an extra bill-paying day. And in December there



### WATCHES AND CLOCKS AS CALENDARS

Under the International Fixed Calendar your watch or clock can show the date and day of the week. By a day pointer you can tell the time, not only by seconds, minutes, and hours, but also by days.

was an extra salary day. This irregularity not only makes it impossible to compare one month with the next, but it also makes it impossible to compare the month with the same month in another year, for each year every month is different from the same month in the year before and the year after. Under these conditions what do monthly comparisons mean? Nothing. In some cases it means worse than nothing, for it misleads directors and confuses executive officers.

As a piece of business machinery the month is a joke.

If we had any other piece of machinery dating from Roman emperors that was as unworkable as the thing which we call the calendar month we should scrap it at once. In fact, we should not have it. We should have scrapped it long ago.

**W**HY is it then that we people of the twentieth century hold on to the present calendar month?

Is it because we think of it as part of the immutable processes of time? Is it because we think that the month is somehow mixed up with the moon? As a matter of fact it has very little to do with the moon. And even if it had a great deal to do with the moon it would not help matters much, for the moon has nothing whatever practically to do with our daily life. The sun provides our daylight, and it causes our seasons; but the moon marks no periods that are of any consequence. And even if it did, what period should we select? There are various kinds of lunar months—the anomalistic, the tropical, the sidereal, the nodal, each differing from the others. The moon is well called inconstant. We have forgotten the moon for a great many centuries and we can continue to forget it in making up our calendar.

If we wish we can make the month mean something.

**I**N fact a new form of monthly calendar has been devised. It does away with all the absurdities of our present calendar months. It has profited by the wisdom of Moses and the discoveries of modern science. It is designed to promote at once international good will and business efficiency. If adopted—or rather when adopted—it will make life easier for the masses of men. It will benefit women. It will add value to scientific study. It will tend to promote sensible and uniform religious observance. Most important of all, in the minds of practical people, it will save energy—and money.

This plan came out of the very practical experience of a railroad man. George Eastman, Chairman of the Board of the Eastman Kodak Company, Rochester, New York, tells about this railroad man in a pamphlet entitled "Do We Need Calendar Reform?" This railroad man is Moses B. Cotsworth. While he was special investigator and adviser to the general manager of the Northeastern Railway he found it very difficult to explain the variations in increases and de-

**From F. Edson White**

President of Armour & Co.

**W**E believe that the inauguration of the Cotsworth thirteen-month international calendar will mean the simplification of accounting practices. This would be a great advantage when considering monthly figures on live stock, kill, sales, etc., as data could be more accurately indexed than at present, and comparison would be on same basis. Our accounting is based on twelve periods in the year, eight of which contain four weeks, and four of which contain five weeks. Laborious adjusting is needed to compare four and five week periods. It seems a logical step in the movement for business analysis, which, I think, is one of the outstanding needs in the industrial world to-day.

Chicago, Illinois.

creases of the net earnings of the company each month. Because of the variation in freight traffic during the week, the freight traffic being light over week-ends, and the variation in the number of days in the month and in the number of week-ends in the month, he had to make complicated adjustments. He therefore began to study the calendar. And in this study he found that the calendar had, similarly unfortunate results in all lines of business, and on churches, and schools, and science, and the daily life of people generally. As a consequence he worked out a proposal which is known as the Cotsworth Proposal for Calendar Reform. After he had worked sixteen years on the subject a plan was under way to call an international conference in the fall of 1914. This conference was blown away with other things by the World War. Now at last the international movement has been renewed. The League of Nations has appointed a Special Committee of Enquiry, and although it has had 185 plans before it, and though it has run up against objections based on nothing better than tradition, and although it is not yet ready to announce a final opinion, this committee by its report has already made it clear that the advantages of this proposal are greater than those of any other.

Out of this proposal has come what is known as the "International Fixed Calendar."

According to this plan—

Every month will consist of twenty-eight days.

**From Roger W. Babson**

Founder of Babson's Statistical Organization and Chairman of the Board of the Babson Institute

**I** LOOK forward to the day when the Cotsworth calendar will be adopted by most nations of the world. My experience plainly points to many real advantages in this fixed thirteen months' calendar plan. It should appeal to almost everybody using statistics for business, financial, and economic problems. There is constant need, for example, for quickly comparing one month with another, and likewise for comparing the same month in different years. At present this latter cannot be readily done because of our faulty calendar. With the new calendar a part of statistical work ought to be fifty per cent more effective. The old saying is that comparisons are odious, and a chief reason for this is the irregularity of our calendar. This is constantly making statistical comparisons laborious, meaningless, or actually misleading. Moreover, remember that thirteen monthly settlements in the year would mean that money spent for rents, salaries, and monthly accounts would circulate nine per cent faster than it does now. Several business concerns among my clients are already using a thirteen months' calendar in their own accounting, and they tell me it works well. Both from experience and observation I can see wherein practically all kinds of records will be far more useful and far less costly when kept on the new calendar basis. I favor it heartily.

Wellesley, Massachusetts.

It will begin on Sunday like the week and end on Saturday.

It will thus consist of four weeks—no more, no less.

\* Every month of every year will be exactly like every other one.

Thirteen of these months will make up a year—

Except one day.

That extra day, inserted between the last Saturday, that is the last day, of one year and the first Sunday, that is the first day, of the next year, will be an international holiday—an extra Sabbath.

The new month will be inserted in midsummer, between June and July.

Every four years the additional day (which is now added to February) will be inserted between June and the new month, as an additional Sabbath.

Thus every Sunday of every month of every year will be either the first, the eighth, the fifteenth, or the twenty-second. Then when you say the nine-

teenth you will mean the third Thursday of the month. If somebody tells you that he will pay you something a month from to-day you will know precisely on what day he will pay you. When you pay rent you won't be paying more per day in one month than you are paying in any other month. If you are receiving a salary by the week and you are paying your bills by the month you will know each month just how much you can count on. If you are carrying on a busi-

**From George Foster Peabody**

Banker of New York, Retired

**T**HANK YOU. I have been out of business over twenty years; so my advocacy of a thirteen months' calendar relates to my conviction that it will facilitate clear thinking in unnumbered directions, and thus make for greater service in all lines, not omitting religious.

Saratoga, New York.

ness in which you settle your accounts monthly you will not have any month in which you will have an extra pay-roll to meet. If you have any calculations to make you can know instantly the number of days between any two dates. Election day, as now set for the first Tuesday after the first Monday in November, will always fall on the third of the month—unless election day is changed to Monday as it might well be, when it will always be the second. The advantages you will enjoy when this plan is adopted, as undoubtedly it will be, will not be merely personal advantages but also advantages which you will get in the common advantage of society. For example, it is estimated that by changing the circulation of money values from twelve times a year to thirteen times a year about two billion dollars will be released in Europe for business expansion, and in all countries about five billion dollars. This is in addition to the enormous saving made in getting rid of unnecessary labor now used in constant and unsatisfactory business adjustment.

**I**NCIDENTAL to this change in length and number of months is the proposed change in holidays.

Easter will become a fixed festival.

Every holiday that now runs through the week according as the date falls upon one week day or another will inevitably fall on the same day of the week and can easily be made by law to fall on Monday and thus every holiday will be turned into an extended week-end with advantage to the people and with a financial saving to almost every line of

business. If, for instance, we wish to keep Independence Day in July, then it will cease to be the fourth of July but become the second of July. If, however, we wish to keep it on virtually the same day of the year, Independence Day will fall into the new month. As July 4 will become Sol 17 and thus fall on Tuesday, Independence Day will then be shifted one day earlier and become Sol 16. (The name Sol, from the Latin word for sun, is chosen because in that month

#### From E. W. Beatty

Chairman and President of the Canadian Pacific Railway Company

**T**HE economic advantages that would follow upon the general adoption of the proposed Cotsworth calendar are clearly evident. Business operation, and particularly accounting, would greatly benefit. And this must necessarily apply to railroading as being an industry in which rapid and informative accounting plays a large part. Another important effect of the proposed calendar reform would be found in the fixing of holiday dates. Many of the annual national and religious holidays of Canada are movable, and they are the less convenient of observance by the great mass of the people. Were these holidays fixed to occur on various Mondays throughout the year, they would be more generally taken advantage of and, being extended by the addition of the week-end rest, would provide considerably enlarged opportunities for rest and recreation.

Montreal, Canada.

will occur the summer solstice). Thus every holiday from Christmas around to Thanksgiving will find its most appropriate Monday.

Suppose this new calendar were to be put into effect on the first of January, 1933, which, it happens, is the next year not a leap year to begin on a Sunday, then in place of January 29th we should have February 1st; instead of February 26th we should have March 1st, instead of March 26th we should have April 1st; instead of April 23rd we should have May 1st; instead of May 21st we should have June 1st; and instead of June 18th we should have Sol 1st. The first half year would end with Sol. 14th. That date would correspond to what we now call July 1st.

There is nothing unprecedented about such a change as this. In 1582 ten days were dropped out of the calendar, and as a consequence dates were changed. In 1752 England, which had been lag-gard in changing her calendar, dropped out eleven days. So for a time dates were designated by New Style and Old Style. We now celebrate February 22nd

as Washington's birthday. We have forgotten that the day that he was born was called, when he was born, February 12th. An even more revolutionary change has been made in our own times in the Near East, for in Mohammedan

#### From E. M. Statler

President of the Hotels Statler Company, Inc., owning and operating the Hotels Statler in Buffalo, Cleveland, Detroit, St. Louis, operating Hotel Pennsylvania in New York City; President of New York Hotel Statler Company, Inc.

**T**o achieve the greatest benefits the Cotsworth International Fixed Calendar should be adopted by governments.

In line with the development of other economic reforms, the first step will have to be taken by cross-sections of the Nation's business represented by basic industries, the first step in this reform being their adoption of the International Calendar.

In order to exert pressure toward universal action, I favor the adoption of the International Calendar by the hotel industry because it would assist us in our efforts toward two fundamental characteristics of successful business—simplification and standardization.

Its adoption would simplify records for and calculations of pay-rolls, inventories, accounts, all items under the general term of rents, etc. It would simplify all monthly reports. It would regularize the work of the financial department, and therefore simplify their operations.

Its adoption would give us a time standard of great perfection, which would make possible standard-time production and financial series of very great importance to economical operation.

Hotel Pennsylvania, New York.

countries there they have not only changed the date but adopted Sunday instead of Friday as their weekly holiday. What the Turks have done in our times and what our ancestors did in the eighteenth century it ought to be possible for us to do to-day.

**A**T once the question may arise as to what will be said to this plan by those who believe that one day of rest in seven is enjoined by the Scriptures. Will not the injection of an extra rest day once in every year interrupt the even flow of recurrent Sabbaths? Those who take their Bible literally will discover that there is no occasion for alarm. They have a thoroughly adequate precedent in the calendar provided under the Mosaic law.

According to the Mosaic calendar there was an extra Sabbath injected every year. If Moses, or whoever finally drew up the Levitical law, did not find

the injection of this extra Sabbath, the provision of a two-day Sabbath once a year, a violation of the commandment that man should rest one day in seven, no one else need be disturbed. Indeed, this new calendar really goes back to the principle that was established in the Old Testament. During the captivity and dispersion of the Jews this old calendar was forgotten. Nobody observes it strictly now. We shall be going back in principle to one important feature of the

#### From Robert Dollar

President of the Dollar Steamship Company, Robert Dollar Company, Admiral Oriental Company, Dollar Portland Lumber Company, Canadian Robert Dollar Company

**I**AM very much in favor of Cotsworth's plan of twenty-eight days in every month. All steamship interests have a great deal to do with the fixing of the week-day sailings of ships. We fix the day, but also have to state the date. By the new plan the sailings could be stated as first or second Saturday of the month, as the dates in every month would be the same. It would materially help in bookkeeping and time calculations. This would be following along the lines of Standard Time, Metric System, and other universal systems so beneficial to mankind. Those changes all take time to get into general use; but the world is rapidly moving towards improvement, and the day is gone when we can say because our grandfathers were satisfied so should we. On the start it would be necessary to get a few of the big nations to join in, then all would follow later.

San Rafael, California.

Mosaic calendar when we adopt the International Fixed Calendar with its Year Day inserted at the end of a thirteen-month year.

It is not always that religious tradition is seen to be so clearly a supporter of sound business.

**S**OME day a month will have as definite a meaning as an hour, a day, or a year. When that time comes people will look back upon the twelve-month year as a time of incredible inertia. There are people in business even now who have adopted for their own purposes a year of thirteen months of twenty-eight days each. In spite of the fact that they have to do double accounting, since their customers and clients do business on a year of twelve so-called months, these concerns find that it pays. They save enough to make it worth while to keep two kinds of accounts. How much more should we all save if we adopted this sensible plan! Is it not time that business should insist on getting rid of a time measure that never was of any use?

F. H. A.