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GOLFDOM's pro business surveys consistently show that 25 per cent of the golfers account for 75 per cent of pro shop sales; another 25 per cent of the golfers account for the remaining 25 per cent of the purchases, and 50 per cent of the golfers buy virtually nothing at the pro shop and probably shop at various "downtown" retailers—department stores, sporting goods stores, discount outlets, etc.

GOLFDOM, with your help, wants to reverse this trend and make all golfers solid pro shop customers. And that's what this "Buy it At The Pro Shop" contest is all about!

We want you, Mr. Pro, and you, Mr. Salesman, to 1) submit an imaginative and sound merchandising idea that has been successfully adopted by a pro shop, or 2) submit an idea you think would be helpful in turning the tide of
most golfers' present buying habits. The ideas can pertain to any aspect of the pro shop operation — buying, selling, display, promotion, shop personnel, shop layout, etc.

To enter, simply submit your entries in typewritten form or printed legibly. There is no limit on length. The idea itself will be the sole consideration in judging. Do not be concerned about writing style. However, please try to be as concise and clear as possible in reporting the details of your ideas. Photographs and/or drawings illustrating your ideas can be a part of your entry. Be sure that your name and address are clearly indicated on your entry.

This contest closes midnight, May 31, 1972. All entries postmarked after this date will not be eligible for judging. Mail your entries to: GOLFDOM Contest, GOLFDOM Magazine, 235 East 45th Street, New York, N.Y. 10017. Winners will be announced in the October/November 1972 issue of GOLFDOM. All entries become the property of GOLFDOM.

A distinguished panel of judges will select the 10 concepts considered best, and each of the 10 winners will receive a one-week, all expense paid (room, meals, green fees and golf car rentals) golf vacation for two at PINE NEEDLES LODGES AND COUNTRY CLUB in Southern Pines, N.C.—the heartland of U.S. golf.

The 10 winning concepts will be published as a series in GOLFDOM so that all professionals can benefit from them. So set your ideas on paper and share them with the industry.

GOLFDOM, through its editorial pages and various special projects, continually has sought to help the professional alter the shopper percentages to favor him. Over the years, we have consulted some of the best minds in the industry for ideas, and they have contributed greatly to our efforts, but we still feel there is a significant segment of the industry that has as yet not been tapped, and this contest is our attempt to reach that group.

Start putting your thoughts together right now and get your entry to us before the midnight, May 31, 1972 contest closing date. It could mean a free golf vacation for you . . . plus bigger, more profitable pro shop sales.

Entries will be judged by the editors of GOLFDOM and the following panel of industry leaders:

L. Dean Cassell, Acushnet Sales Co.
Earl L. Collings, Faultless Golf Products
Mark H. Cox, Victor Golf Co.
Joseph Difini, Difini Originals
Allan P. Hansberger, Ram Golf Corp.
J. K. Hughes, Munsingwear, Inc.
Bill Kaiser, Hillerich & Bradsby Co.
John E. Larsen, Charles A. Eaton Co.
Albert Lewis, Texaco Corp.
C. R. Little, Uniroyal, Inc.

Paul R. MacDonald, Dunlop Tire & Rubber Corp.
Ronald E. Miller, Pedersen Golf Equipment
George Nichols, Johnston & Murphy Shoe Co.
L. W. Oehmig, First Flight Golf Co.
Lyne A. Price, Ben Hogan Co.
Robert D. Rickey, MacGregor Div. of Brunswick Corp.
Ernie Sabeyrac, Ermie Sabeyrac, Inc.
James J. Shea, Spalding Sales Corp.
Richard N. Tarlow, Brockton Footwear, Inc.
Budget Preparation:
Directions 1972

By John Lesure, CPA

Today many factors can influence a budget. The more financially aware a club manager is, the easier economic predictions become.

Compared with commercial enterprises, golf clubs have greater difficulty controlling or at least predicting revenues. A business can adjust prices, offer inducements and increase its advertising; it can even introduce new products. If it operates a dining room, it can change the menu. Changing prices at a golf club is difficult. The club depends on member support, which may fail at times. All in all, patterns of member support can be unpredictable, which adds to the budgeting problems of the club manager.

To generate income and cover their expenses clubs rely mainly on dues, assessments and initiation fees. Revenues from fees and meals may cover the costs of the individual departments or these departments will operate at a loss. Such revenues from all sources, however, cannot be counted on for more than a modest contribution towards meeting the club’s fixed expenses.

Expenses also are far more intractable for the club manager than for his counterpart in business. The club manager is not free to make changes in the services offered, nor in the quality of service. He must predict as accurately as possible the costs of those services into the future, so that there will be a basis for the directors and the members to work out in advance ways to raise funds to meet those expenses.

Estimating costs

Cash forecast. To prepare a cash forecast, set up weekly work sheets for 10 weeks. Then set up enough monthly worksheets (six months is usually sufficient) to carry the club through any seasonal lows.

Cash requirements should be recorded in the following order: 1) estimates carried forward from the previous forecast with all necessary adjustments; 2) figures transcribed from fixed payment schedules for long-term debt, rentals and property taxes; 3) other recurrent or regular payments, such as payrolls and payroll taxes; 4) accounts payable, from a summary of the bills on hand; 5) contractual obligations already entered into, for which bills have not yet been received, and 6) estimated expenses that will be incurred.

When all estimates have been recorded and weekly and monthly requirements totaled, the beginning cash balance is entered on the worksheet, followed by estimates of revenues. It is at this point that shortages become apparent, and ways must be found to cover them. This is the basic purpose of forecasting.

Break-even budgets. In preparing operating budgets, record all the fixed expenses of each activity first, then calculate the volume and revenue level required to break even. These calculations are simple and should be made for all revenue-producing activities. Break-even budgets of this type can alert the club manager in advance to potential problem spots: those activities that are not likely to achieve their break-even volumes. In addition periodic reports of actual results and variances from budgets will show other problem areas that may be developing, whether anticipated or not.

New tax regulations

Tax exempt clubs are now subject to new record-keeping rules and other changes in the treatment of certain types of income. Tax exempt status itself is separate from the question of taxable income. If gross receipts from nonmember use exceed $2,500 or 5 per cent of total gross receipts, the club’s exemption may be questioned. For the purpose of this calculation, gross receipts do not include investment income, initiation fees, capital contributions or proceeds from the sale of club assets.

Investment income and nonmember income are now taxable. Nevertheless, for most clubs it is still advantageous to retain their tax exempt status because of liquor license benefits, freedom from some state taxes, special deductions and postponement of taxes on property sales by reinvestment, in addition to the tax shelter on profits from members and their guests.

The new regulations have had significant impact on investment income. Accordingly, budgets and cash forecasts should include calculations of taxes on interest, dividends and capital gains from securities, bank accounts or other investments held by the club.

At many clubs the impact on nonmember income has been less significant, but if a banquet is going to be held at your club by outsiders, then the club must prepare to incur a tax liability. To avoid paying taxes unnecessarily on small parties, the club must keep adequate records showing how many people were in each party and how many were members; what part of the club income is from exempt functions and what part is taxable,
and how the club allocates its expenses.

In estimating the tax bite the Internal Revenue Service will get, look out also for state tax laws that are brought into conformity with Federal regulations. There could be another payment due to the state.

Technological developments

Electronic data processing is now available to clubs in ways that are within their means. Mini-computers offer sophisticated capabilities in-house at low cost. Time sharing facilities may be rented for brief periods of use outside. Furthermore, simulation models are being programmed and applied to business problems. Similar models may become available to clubs in the near future.

The significance of these developments to the budgeting process is that a budget is a mathematical model of the operations of an organization. Don’t let terminology get in the way of understanding. Your budget can be programmed for a computer to gain two separate advantages. First, you will be able to prepare and revise a budget much more rapidly than ever before. Second, in a real-time model, you will be able to ask the computer about the affects of proposed changes in policy or anticipated changes in external conditions; and the computer will respond promptly.

Meeting responsibilities

Fundamentals. Along with an accumulation of experience and knowledge, a club manager should conscientiously set about developing a financial awareness that will help him to see his operation in its relation to the larger economic picture in the community and beyond. He should acquire an understanding of how fluctuations in the economic activity in his area affect his club, because the spending patterns of members and the entertaining they do are influenced by their own economic circumstances. These in turn are influenced by local conditions.

Local business conditions reflect national economic forces. When construction throughout the country is held down by tight money and high interest rates, the effects are felt in local communities. When a particular industry is hurt nationally by strikes or threats of strikes among its suppliers or customers, the local economic my will be affected to the extent that the industry is an important factor in bringing money into the community.

Along with the perspective that financial awareness provides, the club manager must be able to recognize and anticipate trends developing within his club and to translate these trends into financial requirements. If labor is becoming scarce and wage rates are on the rise in the area, it is time to prepare for greater demands on working capital. If property tax rates and assessments are in an upward trend, future increases should likewise be anticipated.

Furthermore, management decisions affect future operations and financial requirements. Every time a new activity is voted or an extension of service, money will have to be made available to pay the increased cost of operations. An alert manager will foresee such burdensome situations and find ways to handle them before they grow into serious problems.

Forecasting financial needs. Awareness, however acute, is not enough. Formal schedules and projections are indispensable planning aids. Because prompt payment of obligations is the only way to maintain a good credit rating, there must always be detailed plans for meeting debts when they come due. In particular, long-term debts must be serviced regularly and payments are often heavy in relation to other payables. A formal procedure, therefore, is appropriate for transferring individual payments due, from a complete schedule for each long-term debt to a short-term projection of cash requirements. Similarly, schedules of real estate and personal property taxes should be maintained for transfer of payments due to the cash projection that is used in planning.

Many payments come due at dates other than the first of the month. Payrolls, for example, must be met weekly. Accordingly, cash projections should be prepared on a weekly basis to avoid embarrassment that could result from a monthly plan that failed to note a timing problem between receipts and disbursements.

Budgeting: standard concepts. There are two ways to approach a club budget. First, expenses may be estimated for the operations that are desired; sources of revenue are then sought to cover the estimated expenses. Second, anticipated revenues may be totaled up first, so that resources may then be allocated to various activities. Whichever method is favored at a club, certain forecasting techniques are helpful in preparing a budget.

One basic method of forecasting is to extrapolate past trends. The usefulness of extrapolations can be enhanced materially by analyzing revenues into separate activities and determining the trend for each one. Restaurant revenues should be estimated separately from membership dues, green fees from guests of members and locker room charges. If there are different kinds of memberships, each should be estimated separately.

Accuracy can be improved still further by analyzing a revenue item into its component parts and estimating each component. For example, the income from a service or rental is likely to consist of a fee for use times the number of people who use the service and pay the fee. An estimate of the number of people multiplied by an estimate of the average fee will provide a more reliable forecast than a simple extension of a trend line of past receipts.

Historical records are valuable in projecting seasonal patterns, a necessary element in forecasting the short range flow of cash. When annual projections of revenue are further broken down into monthly segments, not only can all cash forecasts be related to the annual budget, but the budget itself can be subjected to early and frequent comparison with actual operations, so that variances can be analyzed and their causes investigated.

Accuracy in forecasting can be imp-

(Continued on page 56)
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Directions 1972

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proved further by reviewing economic conditions and the factors underlying the figures. How do the new members differ from the old? Their average age may be lower. They may have different interests, life styles, income levels and spending patterns. Careful analysis of changes in membership may point the way to marked improvements in forecasting. What is the outlook for local business and how will this affect the membership rolls and spending levels? As much information as it is possible to gather economically should be made use of in budgeting.

In estimating expenses the basic distinction to be made is between fixed and variable costs. Fixed costs are those that remain constant regardless of the level of operations. Property taxes may be higher this year than last, but they are set for the year no matter how many new members join or old ones leave. They are properly regarded as fixed expenses. Food consumption in the dining room will vary with the number of people who come in to order meals. Because food costs vary with food sales, they are variable expenses. Labor is a fixed expense, because a staff must be hired and kept on almost without regard to volume of activity.

The factors that cause increases in fixed costs from one year to the next are increases in tax rates, insurance rates and wage rates as well as changes in the property the club owns through new acquisition or construction. Increased valuation may result also from reassessment or inflationary trends.

The principal variable cost item, food, is subject to long-term inflationary trends, also. In addition seasonal and short-term fluctuations are characteristic of food prices, making prediction hazardous. Nevertheless, predictions of published sources are available, based on crop conditions, quantities in storage, export requirements and other relevant factors. They can be helpful.

Estimates of expenses will prove to be more realistic when department heads and responsible employees are involved in the budget process. Not only are their estimates based on familiarity with their own operations, but they are likely also to try to make good their own projections.

Another technique to improve budgets is to methodically review the feedback from operations under previous budgets. This feedback is customarily studied from the standpoint of operational control; it is necessary to consider also the possibility that the formulas and parameters of the earlier budget are themselves in need of adjustment or modification.

Control. Although planning is one principal purpose of budgeting and the purpose that dominates in the early phases, control is the purpose that dominates the operational phase. The budget is the plan and control is a matter of adhering to it.

Adherence to budget is fostered by regularly comparing actual results with budgeted figures and investigating variances in a search for causes that can be remedied. Promptness in reporting variances is essential to prompt action in correcting problems before they become serious. A system for prompt, regular reporting of variances is essential, but is not enough. Key employees should know also how to make effective use of budget data and variance calculations.

Feedback should be sought from all those who work with the budget, particularly from department heads and committee chairmen. Their reactions to the budget and their opinions of its effectiveness in operation should be routinely obtained and recorded as a basis for improving both budgets and operations in the future.

The swift changes in economic conditions that characterize our age make financial management more difficult and at the same time more important. Expert knowledge is essential for success in this area, plus an awareness of current developments. Moreover, these attributes must be applied to regular methodical financial planning.

Club members and directors must also be reminded of the influence of policies on financial results. Management decisions affecting the club's operations and its finances must be considered in the light of the club's financial capabilities before they are adopted. Sound financial management depends on timely information in the hands of decision makers.
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Automatic irrigation
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Oaks' annual maintenance budget. Because the cost of labor continues to rise rapidly, this savings is expected to increase sizably over the next few years.

Through careful engineering, the automated system has significantly reduced North Oaks' actual sprinkling time. This not only means better utilization of water and lower pump costs, but reduced man hours as well. Previously Toupal required one man full-time around the clubhouse eight hours a day specifically for irrigation. He now uses one man 3 1/2 hours a day. In addition, the shorter irrigating schedule means more late night and early morning golf time.

The old irrigating schedule called for watering from 7:30 p.m. until 8 or 9 a.m. With the new irrigation system, Toupal could wait until 9 p.m. to begin the evening's sprinkling, well after the last golfer had headed for the clubhouse. In addition, he had completed his cycles by 7:30 a.m., in time to run a quick syringe over the course before the first golfer had time to tee-up.

The end result for North Oaks has been a much improved, more challenging course for its members. "Two seasons ago members were constantly on my back about the shoddy condition of the fairway edges and roughs," says Harry Olson, club manager. "We recently held a golf day and many of the people playing the course told me they felt we had the most enjoyable course in the Minneapolis-St. Paul area," he says. "I'm particularly pleased with the increased number of golfers we have in the mornings and late evenings."

To date the North Oaks system has been a success. "We are totally satisfied with the design, engineering and operation of the system," says Leo Mariani, greens chairman. "The few problems we have incurred have all been man-made."

Today a system similar to North Oaks' could cost $120,000 including the entire clubhouse area and practice range, excluding pump stations and pressure maines. This is completely offset by the assurance that the system will operate with maximum efficiency giving the course increased playability with a minimum amount of labor and maintenance.

Grap
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Q— We've heard the 1966 Pennsylvania Turfgrass Survey extolled as "the first authentic survey." Can you explain the basis for the 'authenticity'?
(Hawaii)

A— The label "authentic" was given to the 1966 Pennsylvania Turfgrass Survey primarily because it was conducted by the Crop Reporting Service under the guidance of the Secretary of Agriculture Dr. Leland H. Bull. The Crop Reporting Service over a period of years has perfected a system of sampling various phases of agriculture wherein a high degree of accuracy has been achieved. The Turfgrass Survey was the fortunate recipient of this highly developed A.Q. (accuracy quotient). Nothing was estimated. Each published figure was derived from computerized calculations based on data obtained from accurate samplings.

We need more such authentic surveys in order to have unassailable facts and figures to give us support when we request needed tax support for our coordinated programs.

Q— When we have soil tests run we get values for Ca and Mg with suggestions for rates of application to maintain certain levels. Can you explain briefly just why calcium and magnesium are important to us for growing superior turf? (Virginia)

A— Calcium deficiency promotes failures in the development of terminal buds and root tips. Magnesium deficiency creates loss of green color between the veins of leaves. Calcium builds strength and rigidity in cell walls and helps turf resist wear. It is important in the manufacture of proteins, in nitrogen up-take and in the enzyme systems. Magnesium is vital to enzyme systems and is the only mineral element on which the chlorophyll molecule is built. Chlorophyll is vital in energy conversion. Both elements help to maintain proper pH levels in the plant as well as in the soil, thus maintaining a correct chemical balance.

Calcium and magnesium are furnished in dolomitic limestone, an inexpensive material that is universally available on the market.
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earlier application date would minimize the problem of an unexpected permanent early snow fall occurring prior to the time that the snow mold fungicide application is normally made. In addition the treatment can be made in October when conditions are usually more tolerable. The authors also point out that several more years of data should be obtained to confirm these results before this practice can be recommended with confidence.

Comments: *Typhula* blight (*Typhula spp.*) or "gray snow mold" is a low temperature organism that most commonly causes disease injury to turfgrasses under the cold, humid conditions commonly occurring under or during thaw of the snow cover. Symptoms usually include a light gray mycelium evident on the turfgrass shoots when the disease is active. Also grayish-white circular patches form in sizes up to two feet in diameter. These can coalesce causing total loss of the existing turf. In the case of creeping bentgrasses, such as Penncross, the injury results in death of the existing shoot tissue, but the underlying meristems on stolons survive to initiate new growth as soon as favorable growing conditions occur. However, the temporary loss of stand provides an ideal avenue for the invasion of annual bluegrass. Where annual bluegrass occurs in the turf, an attack of *Typhula* blight will result in severe loss of stand with recovery frequently occurring only by the germination of existing seeds in the soil.

One precaution in reviewing this research which the reader should keep in mind is that there are two basic types of snow mold. One is, of course, *Typhula* blight; the second is referred to as *Fusarium* patch or "pink snow mold." A fungicide which is effective in controlling one of the snow mold organisms may not necessarily be effective in controlling the other organism. This should be kept in mind. It is important for the golf course superintendent to assess which type of snow mold is occurring on the particular turfgrass area for which he is responsible. Perhaps both organisms occur.

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**Beard**

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**Metrics**

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Gallons of spray material will become liters and chemicals will be measured by grams and kilograms, which will introduce greater accuracy. (Hashish always is measured in metrics.) Computers undoubtedly will be more easily programmed with greater accuracy in metrics. Shoppers will find it far easier to compute mentally the cost-per-unit of foodstuffs when metrics become the law of the land.

The coming generation will learn metrics in school. Those who have worked with the English system all their lives can convert practically on a "rough and ready" basis, which considers a meter as a little more than a yard, a kilo (kilogram) as just over two pounds, a kilometer as six-tenths of a mile and a liter as a bit more than a quart. If we take a common sense view of the metric, we won't have too hard a time converting. The exception will be the equipment manufacturers who will have to convert on a precise basis.

It would be wasted effort to attempt to bring out in detail here the calculations necessary to convert to metric. This conversion will take place in the classrooms, in association meetings, at conferences and in the field. The serious student of turf will have in his library or will have access to a copy of "Turfgrass Science," which has on page xviii (opposite page 1 of chapter 1) a table entitled "Conversion Factors for English and Metric Units." By calculating some everyday English units into metric, according to the simple instructions, anyone can gain easy familiarity (with a little outside help) with the system that when the law finally is passed, no one will need to panic and begin a crash study program.

There is nothing mysterious about the metric system. The system is factual and precise—and friendly. It is friendly because it is so orderly. Now that we know that a meter is one ten-millionth of the distance from the north pole to the equator, do we want to stick around with three barleycorns to the inch? It would have been cheaper and simpler to have converted to metrics in 1821 when Secretary Adams proposed it.