The celebration of the New Year is the oldest of all holidays. It was first observed in ancient Babylon about 4,000 years ago. In the years around 2000 BC, Babylonians celebrated the beginning of a new year on what is now March 23, although they themselves had no written calendar.

Late March actually is a logical choice for the beginning of a new year. It is the time of year that spring begins and new crops are planted. Jan. 1, on the other hand, has no astronomical nor agricultural significance. It is purely arbitrary.

The Babylonian New Year celebration lasted for 11 days. Each day had its own particular mode of celebration, but it is safe to say that modern New Year's Eve festivities pale in comparison.

The Romans continued to observe the New Year on March 25, but their calendar was continually tampered with by various emperors so that the calendar soon became out of synchronization with the sun. In order to set the calendar right, the Roman senate, in 153 BC, declared Jan. 1 to be the beginning of the New Year. But tampering continued until Julius Caesar, in 46 BC, established what has come to be known as the Julian Calendar. It again established Jan. 1 as the New Year. But in order to synchronize the calendar with the sun, Caesar had to let the previous year drag on for 445 days.