

business, yes; if your dwelling, no; interest, if on money borrowed in your business, yes; if personal, no.

Suppose I am a farmer?

A little difficulty may arise in his case. How will a farmer determine his income in such a way as to tithe the amount? You are to take all money you receive from the products of your farm, the cash value of all your family consumes, and also the cash value of all you obtain by barter or exchange. From this gross amount it is fair to deduct, before tithing, all money paid for hired help, and also whatever interest you pay on balance due on your farm. But it is not fair to deduct interest on anything else you may owe. Suppose my lands and stock increase in value? Take account as you sell them, or part of them. Tithe the price you receive. Suppose I exchange the products of my farm for articles other than money, what then?

Estimate the cash value of what you receive and put aside one-tenth; keep books of account. This of itself would be a great blessing to many. In these accounts take careful note of all expenditure for rent, seed, implements, labor, etc., such as is needful. Then on the other side keep a careful estimate of all receipts from the farm, including an estimate of all that is used by your family, and then the difference will be the amount to be tithed. Suppose the sales of produce to be one thousand dollars, value of produce, etc., used by the family five hundred dollars, we then have one thousand five hundred dollars. Supposing rent, seed, labor etc., to be six hundred dollars, we