

professors were to keep a strict account of their outlay from year to year, many would find to their shame and condemnation, that they spend more in amusements, refreshments, in dress, in vain display, in useless and even harmful indulgences, or in some favorite pursuit, than they contribute for the support of the church to which they belong, for the spread of the gospel at home and abroad, and to the poor. Need such wonder at coldness, and the loss of all joy and peace in God : that they have a name to live, but are dead? There is hardly anything that requires to be more earnestly and persistently presented to the people, than their duty in reference to the use they make of the means God has given them. In no one thing are ministers, as a rule, more unfaithful, than in teaching the duty, the method, and the blessedness of giving.

Some Calculations.

Estimating the membership of our churches in Ontario to be, in round numbers, 20,000, and allowing one-half of this number for persons without any income, as wives of members, children without employment, and the very poor, we have remaining, 10,000 able to contribute more or less to the cause of Christ. Supposing the *average* income of these 10,000 members to be \$300 per annum, we have a total income of \$3,000,000 : one-tenth of which would give us \$300,000. Allowing \$150,000 for the support of the 200 ministers in Ontario, they would receive an average income of \$750. Allowing \$50,000 more for the poor, and \$50,000 for church building, repairs, and non-denominational benefactions, we should still have remaining the handsome sum of \$50,000 for our great denominational enterprises. This would give \$15,000 each to Home and Foreign Missions, \$7,500 to Ministerial Education, \$5,000 each to Grande