

with the state, and its association in the minds of many with inquisition and force, the very name of "tithe" is odious; while to others it is odious because it makes a demand on their means, too large for their narrow hearts, which leads them to cry, "What meaneth this waste?" but there are many who are sincerely anxious for light on this duty; to such we commend this subject as one of the pressing questions of our day, believing that a new era would dawn on home and foreign missions, and that a new joy would arise to our religion did we begin to deal more honestly with God in the simple affair of money.

CONCLUSION.

In conclusion we remark (1), That God's system of finance, if generally adopted, would revolutionize Christendom. Here is what the *Baptist Weekly* says as to its bearing on that denomination in America: "The average daily income of each man, woman and child in the country is 55 cents. There are 1,915,300 Baptist Church members, whose aggregate daily income, by that estimate, would be \$998,415. One-tenth of this multiplied by 312 working days of the year would give, if all good Baptists gave a tithe to the Lord, the noble offering of \$31,150,548." We remark (2), That the doubts with which many meet this subject is no discouragement. All great reforms were met with doubts. There are pleasing indications on every side that the Churches of Christ are about to enter on a new era of liberality and work for the Lord. The *science of Christian economy*, as this subject may be called, is being studied by practical men, and the more men examine it the more they are amazed at the position in which the Reformation Churches have allowed this great question to rest, and the more they see how untenable it is. And (3), it is to be borne in mind that in a question of this kind ministers of the Gospel must come to the front. The Levites paid tithes, and so ought ministers of the Gospel to be foremost in thus devoting a fixed portion of their income to the work of the Lord. It is wise for them to educate by their example and spirit, the flock that expects from them *example* as well as precept.

"The amount of money," says Dr. Speers, "which a definite proportion of the incomes of the ministry alone would afford, to aid the work of the Church, far surpasses the imagination of most persons. The salaries of 5000 Presbyterian Ministers (of the U. S. A.) amount to about \$4,000,000 per annum. The one-tenth of this sum would be equal to the present total average contributions of the whole Church to the Foreign or Home Mission Boards. If distributed among the several boards it would support one-fourth of their entire work. We know, however, that the contributions of the ministry form a large part of the present revenues of the boards, and are, proportionally, greatly in advance of those of the laity." The total amount of stipend paid to the Ministers of the Presbyterian Church in Canada for the year ending 1876, was over \$442,000, the tenth of which gives the sum of \$44,200, which is very nearly twice the income of the Home Missions (east and west) of the church, and more than three times the income of its Foreign Missions.

We believe that, in Canada also, a large proportion of the Missionary income of the Protestant Churches is derived from the gifts of its ministry. But it is doubtful, however, whether any large number of the ministry of these Churches have come up to the full requirements of Paul's rule, and to the full responsibilities of their position as examples to the flock. This may be one reason why so many pulpits are silent, not as to giving in general, but