

There are nine in all—of course included in the enumeration already given.

One town congregation—families 240—rate \$8.60—as compared with \$12.20, the average of town congregations.

Eight rural congregations—families 2050—contributions \$8142.81—rate \$3.97 per family, as compared with \$6.14, the average of the class.

It appears from these calculations that our largest congregations are not contributing for the support and extension of the gospel in the same proportion as the rest of the church. It is one of the advantages of the sustentation fund system, that it calls forth the liberality of large and wealthy congregations altogether independently of the question whether it is easy or otherwise to provide for the support of ordinances among themselves. And although it might be difficult to work a system of that kind amongst us, there need be no difficulty in accomplishing substantially the same object by means of the supplementary fund, if only the members of our large congregations would make conscience of contributing as liberally as they would have done if they had been connected with congregations of average extent. It is easy to calculate what an accession would be made to the funds of the church if this simple rule were adopted. Passing over the city charges, there remain 4 town and 24 rural charges.

\$3.09 additional from 691 families = \$2135.19
\$1.65 from 4332 " = 7477.80

\$9612.99

This sum thrown into the supplementary fund would enable the Synod to quadruple the amount now expended in the aid of weak charges.

The additional return is from Harbor Grace—50 families—salary, with value of manse, \$760, being \$166.35½ above the average given in the Abstract, and raising that average to \$595.30—total contributions \$887.68, being at the rate of \$29.59 per family, and raising the average contribution from \$8.49 to \$8.54½ per family.

The Table for the year now current will have to be put into the printer's hands early in May, so as to appear in the June Record, in accordance with the injunction of last Synod. As some time must be allowed to Presbytery Clerks to tabulate the returns and sum up the columns, and thereafter to the Committee to review the whole, make up the Abstract, and calculate the average rates of ministerial stipend, family contribution, &c., it is to be hoped that ministers, and, in the case of vacant congregations, session clerks or treasurers will take care to have their returns forwarded to their respective Presbytery clerks by the 1st of March at the very latest.

We should have mentioned that in the present Table a few items have been inserted conjecturally, or rather inferentially.—As a general rule, when we discovered that the total given in a return was not the correct sum of the items, we corrected it. But in several cases the stipend paid was omitted altogether, but the amount of stipend promised was included in the sum total. Assuming in such cases that the omission was a mere oversight, we have supplied it. In one of these the sum required was a trifle less than the stipend promised; and instead of altering the reported total we inserted the sum necessary to make it correct. In another return the Synod fund collection was given as so many dollars *besides expenses*. As a few dollars were wanted to make the sum total correct, we inferred that this was the column to which they belonged, and added them to the entry in it accordingly. Contributions to the *Day-spring*, when reported separately, were added to the contributions for Foreign Missions. Contributions to the Supplementary fund, in like manner, must for the present be included under the head of Home Missions. All contributions not fairly referable to a special column in the schedule, should be comprised under the heading for miscellaneous objects.

We should also have explained that in comparing the rates of contribution that prevail in different parts of the church, the number of *families* is taken as the basis of calculation, because the *membership* bears no fixed proportion to the strength of a congregation. Generally speaking the number of communicants is larger than that of families; in the Presbytery of Pictou it is almost double; but in the Presbytery of Cape Breton there is only one communicant to five or six families. The average rate of contribution per member would be about one-seventh or one-eighth less than that per family—say about \$7.

ALEX. MCKNIGHT,
Com. of Com.

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