

HOW TO DETERMINE THE TITHE.

Recently the statement was made to the writer that it is so difficult for a farmer to compute the amount of his income as to preclude the possibility of tithing. We desire to enter emphatic protest against this statement. We believe that anyone who honestly desires to tithe and applies himself with even a small degree of purpose to the task can determine with reasonable accuracy what he ought to give. It is true that those engaged in some vocations may not receive the return from their labors with the same regularity as do others. But this in no way debars one from giving the larger amount when it comes into his possession. Or if he desires to contribute in stated weekly offerings, he can compute his probable yearly income and divide the amount by fifty-two, and thus determine the amount of his weekly offering.

The Rev. R. W. Woodsworth, writing in the "Missionary Voice," gives some excellent suggestions on how to determine the tithe, which we reproduce below for the benefit of any who may have experienced similar difficulty. He says:

Some people have a very strange and altogether dishonest way of determining the amount of their tithe. They deduct taxes and house rent and living expenses, and then tithe the balance; and it often happens that, after all these rake-offs, there is very little left to tithe. Such a method is certainly not the Scriptural idea of the tithe, and those who practice it do not bring "the whole tithe" into the storehouse. Let us see to it that we deal honestly with God in this matter. Our entire net income should be tithed.

"But," asks the inquirer, "what constitutes my net income?" Perhaps we cannot answer this question than in the language of "Layman," the author of that excellent tract, "What We Owe and How to Pay It." On this point he writes as follows:

"If you are a farmer, it is all the money you receive for the products of your farm, the cash value of all your family consumes, and also the fair 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 taxes on your farm; but not taxes on land which is held for speculation. You should deduct from the gross income the cost of farm and building repairs and also a fair amount for the annual depreciation in the value of farm implements, tools, etc."

"Suppose my lands and stock increase in value?"

"Take no account of it until you sell them; then tithe the increase of price you receive above the amount originally paid."

"Suppose I exchange the products of my farm for articles other than money?"

"Estimate the cash value of what you receive and put aside one-tenth of it. If you do not have the money, make a 'ticket' of one-tenth of the amount and place it where you keep your tithe. When you next have money to redeem the ticket, do so, and destroy it.

"If you are a physician, your net income is your entire income less professional expenses, such as office rent, medicines, cost of keeping a horse, etc. If you care to take

account of professional books and instruments, deduct from your gross income a fair amount for their depreciation in salable each year.

"If you are a lawyer, substantially the same rules apply as to a physician.

"If you are a minister, it is the total amount you receive, less the same rule as above applied to books necessary for your studies, also travelling and other expenses connected with your parish duties.

"If you are a merchant or a manufacturer or a banker, of course you keep accurate account. Your net income is the gross profits of your business, less strictly business, but not family or personal expenses.

"If you are a mechanic, clerk, or employee and wage worker in any capacity, whether by the day, month, or year, your net income is your total income, less legitimate expenses connected with your work, such as carfare, depreciation in value of tools, etc."—Selected.

"AND THE GLORY."

The intercessory prayer of our Lord, as recorded in the seventh chapter of John, carries the mind and heart of the one who reverently contemplates it into the very Holy of Holies, the sacred precincts of which no worldly mind can enter. Alone with God He contemplated the long struggle and final victory of His kingdom in the world.

The glory which was His, and which shall be His again to share with His disciples, is present in His thoughts. With His feet still upon the earth treading the bloody path of death, His head is already crowned with the unearthly splendor which John afterwards beheld in the Apocalypse. And mindful of the disciples who had been the companions of His tribulation, He was content with nothing less than sharing with them His glory: "And the glory which thou gavest me, I have given them."

The glory of Christ was His oneness with the Father, and the glory of His disciples was their oneness with their Lord and their union with one another, "As thou Father, art in me, and I in thee, that they also may be one in us." And as it is impossible for any power to separate Christ from the Father, so it is impossible for the hosts of hell to separate Christ from those who love and trust Him. Those who have not been ashamed of His humiliation before God and the angels.

But this "glory" is also a present possession. "I have given them," is present-perfect tense and represents action completed in the present. The transfer has been made and "the glory" is ours for the taking. No wonder the sacred writer, under prophetic inspiration, exclaimed, "The King's daughter is all glorious within!" There may be wickedness and crime and war and strife, and the groaning of the foundations of this present age as it approaches its dissolution; but there is no need for the Christian to "hang his harp upon the willows." Loyalty to Christ may bring suffering, reproach and martyrdom, but these "light afflictions" are transformed into "a far more exceeding and eternal

weight of glory; while we look not at the things which are not seen."

And herein is the secret of the glory in the heart of life of the pilgrim to the better country, the city "whose builder and Maker is God." When Jesus uttered that prayer, "Glorify Thy Son," He looked not alone to the glory of Easter morning when the gates of death were burst asunder, or to the triumphal entry into the glory of His eternal home amid the shouts of angels crying, "Lift up your heads, O ye gates; even lift them up, ye everlasting doors; and the King of Glory shall come in!" He was glorified on the cross when even His enemies acknowledged Him to be the King; when in the agony of physical death sinners sought His pardoning favor; and when in the confines of the tomb He liberated the souls of the righteous in Paradise that He might take them with Him to glory.

And the Christian life is not complete without "the glory in tribulation" as well as the glory of victory. The Christian's glory should be present as well as future. Upon His return to heaven Christ sent the Holy Spirit to men to dwell in the hearts of His people and impart to them the foretaste of that "glory" which is yet to be. Our glory is in union with our Lord, whether in earthly humiliation or in His presence about the throne of God. "And the Glory" is what we need, the real union and presence of the Lord, rather than fine theories devoid of power. It will be well if we realize more fully the importance of the transfer which Jesus made when He said, "And the glory which thou has given me, I have given them."—Wesleyan Methodist.

HIS FACE TOWARDS US.

"I was awakened the other morning about four o'clock in my room, by a little voice beside my bed in the dark asking for a drink, and he lay quiet for a moment, and then he said: 'Father, may I sing myself to sleep?' Yes, little boy, go ahead."

"But soon he got up so much enthusiasm, that I told him he had better stop, or none of the rest of us could sleep. Then he was quiet for a while but soon I heard his little voice again in the perfect stillness of the night:—'Father, have you got your face turned towards me?'"

"Yes, little boy,' and the darkness was as the light of day to him.'"—Robert E. Speer

THE KIND HE SMOKES.

A bootblack was puffing at the end of a cigar when a gentleman, thinking to have a little fun at the youth's expense, asked him if he always smoked cigars. "Oh, yes, sir, pretty often," announced the youth. "What brand do you generally smoke," asked the gentleman. "Robinson Crusoe, sir," replied the bootblack. The gentleman pondered a while. "I never heard of that brand," he said. "It's a name I've given 'em myself," said the youth. "You see, gov'nor, old Crusoe was a castaway!"—Rochester Times.

We should choose the singing book for 1917 Camp Meetings so we can order them early.