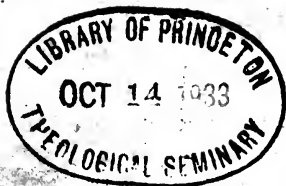


SOURCE MATERIAL FOR THOSE WHO WOULD  
PREACH OR TEACH STEWARDSHIP

TEACHER'S GUIDE  
TO  
OUR LORD AND OURS  
*Stewardship in Missions*

Compiled by  
P. E. BURROUGHS



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Burroughs, Prince Emanuel,  
1871-1948,

Teacher's guide to our Lord  
and ours.

CHURCH ADMINISTRATION  
STUDY COURSE

TEACHER'S GUIDE  
TO  
OUR LORD AND OURS  
*Stewardship in Missions*

{Book No. 5 in Church Administration Course}

Compiled by  
P. E. BURROUGHS

THE BAPTIST SUNDAY SCHOOL BOARD  
Nashville, Tennessee



## FOREWORD

THIS GUIDE is offered for teachers of OUR LORD AND OURS, *Stewardship in Missions*, which is Book No. 5 in the Sunday School Board's Church Administration Course. It is anticipated that the Guide may serve a wider purpose and that it may prove suggestive to those who in addresses of various kinds may discuss questions of stewardship and giving.

Acknowledgment is made of the service rendered by many valued workers in the offering of outlines, interpretations, incidents, and other material. Credit is given in all cases in the proper place. While material has been gleaned from various sources, large use has been made of materials drawn from the following especially valuable volumes:

*Stewardship and Missions*, by Charles A. Cook, The Judson Press.

*You and Yours*, by Guy L. Morrill, Fleming H. Revell Company.

*Missionary Methods for Church and Home*, by Katharine Scherer Cronk, Fleming H. Revell Company.

*A Man and His Money*, by Harvey Reeves Calkins, The Methodist Book Concern.

*Gems of Thought on Tithing*, compiled by George W. Brown, Jennings and Graham Company and Eaton and Mains.

Copies of this Guide will be sent free to pastors and others who will teach the book, *Our Lord and Ours*. Requests for the Guide should be made to the Church Administration Department, Baptist Sunday School Board, Nashville, Tennessee.



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**A WORD WITH THE TEACHER**



## A WORD WITH THE TEACHER

While it is hoped that this Guide with its suggestive material may serve a wider purpose, the Guide is yet provided primarily for those who will undertake to teach the new Church Administration Study Course book, OUR LORD AND OURS, *Stewardship in Missions*.

Since the book must necessarily be taught under widely differing conditions, it will be practicable to offer only some very simple suggestions.

Much depends upon the first session of the class.

Wherever it is possible the books should be placed in the hands of the pupils well in advance and they should be asked to read and study at least the first two chapters before the first session of the class.

A secretary should be chosen and the pupils should be enrolled. The loose card is usually the best method for enrollment, though a book may be used for this purpose.

At each sitting of the class a few minutes may well be taken for assigning the lesson for the next period. It will greatly help if the teacher will acquaint himself with the lessons in advance so that he may create interest and inspire a study of the lessons.

These studies are preeminently spiritual and the teacher's spiritual preparation and equipment cannot be too strongly stressed. As the class sessions progress there should be a deepening of the spirit of prayer and consecration.

An end to be devoutly sought in these studies is that both teacher and pupils shall be so grounded in the Scriptural teaching concerning stewardship and giving that both the life and practice may be vitally influenced. Failure at this point means practical failure in the essential ends which are to be sought.

See that the test is carefully and fairly conducted and that the names of all who make the required grade of 70% are promptly forwarded to your State Sunday School Secretary or to The Department of Church Administration, 161 Eighth Avenue, North, Nashville, Tennessee.

Department of Church Administration,  
Baptist Sunday School Board.

P. E. BURROUGHS, *Secretary*;

CLAY I. HUDSON, *Associate*.

SYNOPSIS OF CHAPTERS  
IN  
OUR LORD AND OURS



# SYNOPSIS OF CHAPTERS IN OUR LORD AND OURS

## I

### Ours: Stewardship

Matthew 25:14-30

#### ~~I.~~ The parable interpreted:

##### 1. This is New Testament teaching—

- (1) Jesus;
- (2) Paul.

##### 2. It is likewise Old Testament teaching—

- (1) Creation;
- (2) Levitical system;
- (3) Psalms;
- (4) Moses;
- (5) David.

#### II. The basis of God's claims:

##### 1. Based on—

- (1) Creation;
- (2) Redemption;
- (3) Providence.

##### 2. Illustrated in Isaiah 43:1.

##### 3. Sound basis.

#### III. Mr. Brown in modern parable:

1. Whose is the profit?
2. Whose is the farm?
3. Application.

#### IV. Property is one's self.

## V. Certain essential difficulties:

1. The difficulties—
  - (1) Preconceived ideas;
  - (2) Language.
2. Jesus faced these difficulties;
 

Used parables or pictures.

## VI. Stewardship levels up.

## VII. Some may be excused:

1. The imbecile;
2. The atheist;
3. The criminal;
4. The unbeliever.

## Conclusion:

The heart of man cries for a greater being  
to own and control.

## II

## Ours: Partnership

Matthew 25:14-30

*Something deeper, more intimate in the parable*

- I. Our Lord teaches partnership in this parable.
- II. Mr. Grant and his partners:
  1. The partnership—
    - (1) Mr. Grant;
    - (2) Society;
    - (3) God.
  2. Whosø is the profit?



~~III.~~ Jesus further teaches partnership :

1. Render to Caesar, to God ;
2. The Rich Fool forgot his partners ;
3. Dives likewise forgot his partners.

IV. Lindbergh recognizes his partners.

V. Suffer a modern parable :

John Smith forgot his partners.

### III

#### Ours: Problems and Perils

*Stewardship saves from perils and solves problems*

I. The peril of covetousness :

1. The peril ;
2. Are preachers warning ?

II. The peril of extravagance :

1. Riches unprecedented ;
2. Such riches bring perils.

III. The peril of speculation :

1. Stewards want only that which is rightfully theirs ;
2. Gambling and other speculations forbidden.

IV. Makes sacred all property and all business :

1. Property is God's ;
2. No longer inanimate.

V. Solves the giving problem :

1. Giving based not on needs but on dues ;
2. Essential in Christianity.

## IV

## Ours: Why Give

*Motive is all-important.*

*Abundant literature.*

*Read again the message of Jesus.*

- I. The first and all-embracing motive, for giving is *God*:
  1. What God is;
  2. What God is to us;
  3. What God is doing.
  
- II. The *church* is further motive for giving:
  1. Our Lord and our Lord's churches;
  2. Do we put self first?
  
- III. The *world* is a further motive:
  1. Loomed large in thought of Jesus;
  2. Eighteen hundred million reasons for giving.
  
- IV. *I am myself* a motive for giving:
  1. I do not want to be counted out;
  2. "Theodore" who was "The O";
  3. Self-respect impels.

## V.

## Ours: Why Give (Concluded)

- I. The love of Christ constrains.
- II. The example of Jesus impels.
- III. Jesus commands.

IV. Jesus commends:

1. Disciples;
2. Zaccheus;
3. Mary;
4. Poor widow.

V. Jesus accepts.

VI. Jesus multiplies.

## VI

### Ours: How Much

#### *How much keep*

- I. A safe guide for the Christian.
- II. The Lilliputian Heresy.
- III. A missionary who acted on his stewardship.
- IV. A young woman and her stewardship.
- V. Why not ask for worthy gifts?
- VI. A young man fights a winning battle.

## VII

### Ours: How Much (Concluded)

*The Christian ought to give at least the tenth*

- I. General Scripture teaching:
  1. Stewardship suggests it;
  2. Partnership demands it;
  3. The patriarchs recognized it;
  4. The Mosaic Law required it;
  5. The tenth and the Sabbath.
- II. The teaching of Jesus:
  1. Jesus and the Mosaic Law;
  2. Jesus commended the tithe;
  3. Worship means giving;
  4. Jesus dependent on his "friends";
  5. Jesus and Paul gave all and asked all.

## III. Other favoring considerations:

1. Reasonable;
2. Systematic;
3. Convenient;
4. Sufficient;
5. Protective;
6. Profitable.

## IV. Objections:

1. Flavor of legalism;
2. Some cannot give the tenth;
3. The tenth would be inequitable.

## V. Let the tithe be converted:

1. Dr. Skinner's statement;
2. Let the tithe be converted;
3. Like the Sabbath was converted.

## VI. How to induce believers to tithe:

1. Give portion;
2. Give proportion;
3. Give tenth.

## VII. Other types of giving:

1. Out of capital;
2. As bequests in will;
3. As annuity with income.

## VIII

## Ours: How Give

- I. Without desire for applause.
- II. Cheerfully.
- III. In the spirit of worship.
- IV. With searching of heart.
- V. Intelligently.
- VI. According to some system.

## IX

**Ours: For Ourselves**

- I. Why give to support our church?
  1. Gratitude prompts it;
  2. Self-respect demands it;
  3. Self-interest suggests it;
  4. Our church is our gateway to the world.
- II. Why give more largely to our church?

Our churches need more generous support.

  1. More generous salaries;
  2. Prompt payments;
  3. More workers might be employed;
  4. Officers might be sent to many meetings;
  5. Training schools with church;
  6. Larger social ministry;
  7. Larger use of printed matter and mails;
  8. Better equipment.

## X

**Ours: For Others**

- I. To be Christian means to be "for others":
  1. Orphans;
  2. Hospitals;
  3. Aged ministers;
  4. Christian schools;
  5. Missions.
- II. Reasons why give "for others":
  1. Jesus trusts us;
  2. Such giving returns to bless us;
  3. Thus join innumerable host of givers;
  4. Highest and best giving;
  5. Are offered world channels for gifts.

## XI

## Ours: Church Finance

*Have done well; want to do better*

I. Co-ordination of church agencies with view to unity—

Some results of older methods:

1. Many gave only to the Sunday school;
2. Appeal of the church largely broken;
3. Separate organizations perpetuated.

II. Progress in use of the budget plan:

1. Advantages of the budget:
  - (1) Constitutes definite goal;
  - (2) Offers members needed data;
  - (3) Substitutes order for chance.
2. How prepare the budget;
3. Special offerings.

III. Progress toward wider enlistment:

1. How enlist members:
  - (1) Every-member canvass;
  - (2) The church "at home" day;
  - (3) A given Sunday may be designated as pledge day.
2. Suggestions for the enlistment effort:
  - (1) Every year;
  - (2) Thorough;
  - (3) With cautious care;
  - (4) With informational processes;
  - (5) Extend beyond church membership.

## 3. Further steps throughout the year:

- (1) Enlist new members;
- (2) Send monthly or quarterly statements;
- (3) Visit those who fall behind.

## 4. Envelopes for weekly contributions:

- (1) Serve both the giver and the treasurer;
- (2) Has Scripture backing;
- (3) Accords with divine injunction;
- (4) Serves well many givers.

~~IV.~~ IV. Supplies needed:

1. Pledge cards;
2. Treasurer's book;
3. Envelopes;
4. Forms for various reports.

## V. Gratifying progress:

1. Careful bookkeeping methods adopted;
2. Business offices maintained.

~~VI.~~ VI. Financing plan which is to be commended:

1. The plan;
2. The method of securing pledges;
3. Method of receiving payments;
4. Some advantages—
  - (1) Uses an effective organization;
  - (2) Unifies church program;
  - (3) Educates in right direction.

## 5. Some objections—

- (1) Offerings should be made *in the church*;
- (2) The plan will reduce church attendance;
- (3) Depressing to see few giving.

## XII

## Ours: Church Finance (Concluded)

## I. Single or double budget:

1. Single budget unifies giving methods;
2. Obliterates artificial distinctions.

## II. How finance new construction.

## III. The pastor and church finances:

1. Interpret God's will as to property;
2. Interpret God's will as to giving;
3. Guide the financial policies of the church;
4. Offer literature for the workers;
5. Plan training schools;
6. Create spirit and morale.



OUTLINES OF ADDRESSES  
AND SERMONS



# PAUL'S METHOD OF FINANCING THE KINGDOM

(*Condensed Outline*)

T. CLAGGETT SKINNER

Churches poorly financed because of poor methods.  
Paul's plan is the acme of wisdom.

I. Paul's plan regards giving as worship:

1. Giving is an integral part of worship;
2. Illustrated in the Old Testament.
3. Exemplified in the New Testament.

II. Paul's plan is systematic:

1. "The first day of the week."
2. Some business men object.
3. Various methods have been tried.
  - (1) The pew-rent plan;
  - (2) The eating device;
  - (3) The hit-or-miss method;
  - (4) The joke method;
  - (5) The tear opener.

III. Paul's plan is individual:

*"Every one of you."*

1. The demand is reasonable and practicable;
2. Includes children.

IV. Paul's plan is proportionate:

*"As God hath prospered him."*

1. The Old Testament teaches the tenth.

2. The New Testament confirms the Old Testament and likewise teaches the tenth.
3. The giving of the tenth has many advantages.
  - (1) Has been tested;
  - (2) Prevents deficits;
  - (3) Means great enlargement.

### THIS GRACE ALSO

CHARLES A. JONES

#### II Corinthians 8:7 (Read 8:1-9)

The first nine verses of this eighth chapter of Second Corinthians constitute a remarkable passage of Scripture. The word "grace" occurs five times in these verses. Grace is a key word in the gospel. It has three meanings in the New Testament and is used in all three senses in this passage. (1) Saving Grace—"The grace of our Lord Jesus Christ," v. 9. (2) Enabling Grace—"The grace of God given in the churches of Macedonia," v. 1. (3) Grace as a virtue, or fruit of the indwelling power of Christ—"This grace also (v. 7), the grace of liberality.

1. *Paul's Exhortation.* "See that *ye abound in this grace also.*" These Corinthian Christians did abound in many excellent virtues—"in faith," "in utterance," "in knowledge, in zeal, in love for the apostles." But they lacked one noble trait of character—the grace of liberality. There was one whole side of their spiritual lives undeveloped. Paul longed to see them become well-rounded, symmet-

rical Christians. So every true pastor longs to see his people develop into well-rounded, symmetrical characters.

How many in our day, like these Corinthian Christians, have many other excellent virtues, but lack the grace of liberality! What a pity to see a person with some physical defect. Illustration: The man with a baby leg dangling at his side! This limb had not grown with the rest of the body! So distorted Christians! We need this grace to complete the symmetry of Christlike character.

II. *Paul Enforces His Exhortation by the Example of the Macedonians.* Well he might refer to them as a beautiful example of Christian liberality. Notice some marks of their liberality.

(1) *Difficult, but joyous.*

“In much proof of affliction, the abundance of their joy and their deep poverty abounded unto their liberality.” (v. 2.) Note the contrasts: “Much proof of affliction—abundance of their joy.” “Deep poverty—abundant liberality.”

(2) *Sacrificial*—“According to their power—yea and beyond their power they gave.”

(3) *Voluntary*—“Of their own accord.”

(4) *As a Privilege*—“Beseeching us with much entreaty in regard of this grace and the fellowship in the ministering to the saints.” It isn’t often that people beg for the privilege of giving! These did!

III. *Paul's Explanation of This Marvelous Liberality.*

What is the explanation of this splendid spirit of liberality? Paul tells us:

(1) "*They gave their own selves to the Lord.*" He who really gives himself gives all. "The gift without the giver is bare."

(2) *They gave themselves to the Apostle for leadership*, and they gave themselves "to us by the will of God." They were willing to be led by God's appointed leaders. In I Thess. 5:14, Paul says: "Admonish the disorderly (ataktous), i. e., those who are not willing to walk in ranks, those who fall out of line, the undisciplined, those who have not shared in organized enterprises, those who have not caught step, or have lost step with the ongoing army of kingdom workers. What a blessed privilege to be "workers together with God."

IV. *Paul's Rule, or Order, about Giving.* I Cor. 16:1, 2. "Now concerning the collection for the saints, as I gave order to the churches of Galatia, so also do ye. Upon the first day of the week let each one of you lay by him in store as he may prosper."

This is the Scriptural method:

- (1) Every one;
- (2) Every Sunday;
- (3) As he prospers.

## THE PURPOSE AND THE GIFT

WILL H. HOUGHTON

Matthew 6:1

*Take heed that ye do not your alms before men to be seen of them."*

## INTRODUCTION

Some object to pledging and giving on the ground they are not to "let their left hand know what the right hand does."

Some raise objection on ground of text. But text does not warn against giving, but against wrong motive in giving. Not what did you give, but why, is the test.



## WHAT SHOULD BE THE PURPOSE?

*Negatively*

1. *Not for self-glory.* Not to make a reputation for you or your church.

2. *Not for reward* or earthly compensation. "Verily, I say unto you they have their reward." If you get your reward here, you will not get it there.

3. *Not to help God out.* Paul said at Athens that He is "not served with men's lands as if He needed anything."

*Positively*

1. *To please the Father.* "The Father who seeth in secret" is the one concerned with your gift. Make it to Him.

2. *To bring blessing to men.* This privilege Jesus Christ gives us, "As Father hath sent me even so send I you."

3. *To renew our own store of grace.* If you do

the right thing in your giving, "God is able to make all grace to abound towards you," etc. Be careful to join the verses, 2 Cor. 9:7 to 9. Do not steal the promise if it doesn't belong to you.

ILLUSTRATION AND CLIMAX: Mr. Hughes' experience.

"I have long wanted to tithe, this matter having been laid on my heart as the thing to do in connection with my financial dealings with the Lord; but my wife was not thoroughly convinced that this plan should be followed in our case, and since she is as much concerned in such matters as myself, I did not press it, especially in view of the fact that it had been a rather difficult matter to make ends meet comfortably. However, last Christmas, just before the beginning of the year, when the pledges were being made, my wife said to me: 'Suppose we try the plan of tithing—test it to see if we can manage it.' I was very glad to agree, and we undertook it at the beginning of the year 1927. Since that time we have been wonderfully blessed—more than words can express, both spiritually and financially. I did not undertake this plan with any intention of benefiting financially. I just felt impressed that it was my duty toward God, and obeyed; but my income has been increased regularly during the past year until now it is double the amount received when I first began to tithe.

"I was quite deeply in debt a year ago—debts that I had endeavored daily to pay off for years past. Now I have paid off every debt; I do not owe a dollar, and my wife and children wear better clothes than ever before. Our coal bin is full, and paid for.



There has not been in our house a doctor during the past year. God has blessed us with health, and the greatest blessing of all has been that two of my children have been saved this' year by the Lord. Truly, 'The Lord hath done great things for us, whereof we are glad.' ”

W. H. HUGHES,

*A Member of Baptist Tabernacle, Atlanta, Georgia.*



## A STEWARDSHIP HOMILY

P. E. BURROUGHS

### I. A Three-fold Principle:

1. Stewardship;
2. Partnership;
3. Friendship.

### II. A Three-fold Basis:

1. Creation;
2. Providence;
3. Redemption.

### III. A Three-fold Deduction:

1. Should give a portion;
2. Should give a proportion;
3. Should give a tenth.

*(Condensed from OUR LORD AND OURS.)*

## PAUL'S POD OF PEAS

1. PERIODIC—"On the first day of the week."
2. PERSONAL—"Let each one of you."
3. PROVIDENT—"Lay by him in store."
4. PROPORTIONATE—"As God hath prospered him."
5. PREVENTIVE—"That no collections be made when I come."

H. L. WINDBURN,

*From A Man and His Money.*

TEACHER'S GUIDE TO  
A WORLD-WIDE PROGRAM

J. E. BYRD

I. God's program is world-wide.

John 3:16: "God so loved the world," etc.

II. Christ's program is world-wide.

1st John 2:2: "And he is the propitiation for our sins; and not for ours only, but also for the whole world."

III. The Holy Spirit's program is world-wide.

John 16:8: "And he, when he is come, will convict the world," etc. The Father, Son and Holy Spirit agree on a world-wide program. If we do not believe in world-wide missions, we are out of harmony with the Father, Son and Holy Spirit.

IV. The need is world-wide.

1st John 5:19: "We know that we are of God, and the whole world lieth in the evil one." If we fail to give to missions, we fail to co-operate in a world-wide need.

V. The command is world-wide.

Mark 16:15: "Go ye into all the world and preach the gospel to the whole creation." If we refuse or neglect to obey the command, we are not loyal to our Saviour, the Christ.

## X WHY I BELIEVE IN TITHING

S. G. POSEY,

*Coliseum Place Baptist Church,  
New Orleans, Louisiana*

Scripture: Various selections from the Bible on tithing.

Introduction. The discussion of this theme is in the light of three great fundamental principles of Christianity as revealed in the New Testament. They are the divine ownership of God, the Lordship of Jesus, and the Stewardship of the believer. I believe that tithing is the minimum for the Christian Steward, because:

I. Tithing is an accepted and acceptable *proportion*. We find this to be true in the days of the Patriarchs, in the days of the Law, in the days of Jesus, and in the affairs of men *today*.

II. Tithing is a good way to recognize and demonstrate *my stewardship*. It is voluntary. It is equitable. It is simple. It is cultural in spiritual things.

III. Tithing is the most effective way of promoting and financing the Kingdom, in which I am vitally concerned. God approved it as a method in the days of the Patriarchs. God commanded it in the days of the Law. God blesses it today.

IV. I practice tithing as a minimum, because:

1. I believe in it—not as a matter of law, but of grace; not for the sake of men, but for Christ's sake.

2. It works. After practicing tithing for years, through lean years as well as through fat ones, I am convinced that it is not only the only system for Christian stewards in kingdom financing, but that it promotes spiritual life and develops the grace of giving for the glory of God.

### THE SHREWD STEWARD

P. I. LIPSEY

Luke 16:1-14

This parable of Jesus was meant for "the disciples," that they might recognize their stewardship. It is not meant to commend dishonesty, but the wise, even shrewd, employment of our wits in the use of what is entrusted to us in view of the day of reckoning.

1. Wasting of goods is a sin, on a par with dishonesty. "Was accused that he was wasting his goods."

2. A day of accounting is certain. "Thou canst no longer be steward."

3. The wisdom of this steward is shown in

(a) Working his mind, "What shall I do?"

(b) Coming to a decision, "I am resolved."

(c) Immediate action—calling his lord's debtors;  
"sit down quickly."

(d) Dealing with them individually—one wrote  
50, another 80.

(e) In all this he was looking ahead, taking care of himself and fixing it so they couldn't squeal on him.

4. Why should people show so much sense and discernment about worldly things and so little about spiritual? The sons of this world and the sons of light.

5. By right use of money heaven is enriched for us. People who are saved by mission offerings will greet us as friends in heaven. "Make friends by means of the mammon of unrighteousness."

6. It isn't the amount you have, but the proportion you give. "He that is faithful in little is faithful in much."

7. Present possessions are not real riches, but like "dummy money" in a business college, to teach us how. Contrast the "true riches."

8. Present possessions are not "our own," but the right use of them develops traits of character which are ours forever. Verse 12.

9. It is impossible to be a servant of God and the slave of money. "No man can serve two masters."

10. The answer of some people is still to scoff like the Pharisees. Verse 14.

## STEWARDSHIP

P. T. HARMAN

Romans 1:14

Introduction—Individual responsibility.

Rests on all alike.

Cannot be escaped.

Paul an example in stewardship.

## I. Stewardship of Life:

1. We are His by creation.

2. We are His by provision and endowment.

3. We are His by redemption.

4. Life, love, service, all are His.

5. For all these we are to give account to Him.

## II. Stewardship of Property:

It is all His.

## 1. In getting property:

Power to earn is His gift. Deut. 8:18.

Opportunity, and power to see it, His gift.

This applies to tramp and magnate alike.

We may plant, but it is He that gives harvest.

## 2. In using property:

We create nothing, own nothing.

We use for awhile, then pass on.

Extravagance is dishonest.

Luxury is dangerous.

A strict account must be given.

## 3. In giving:

Give intelligently.

No casting of pearls before swine.

Indiscriminate giving is harmful.  
 Give regularly, as money comes in.  
 No need then for drives.  
 Give proportionately and honestly.  
 Equalizes the burdens. Blesses all.

#### 4. Results.

The giver is blessed.  
 The forces are united.  
 The work is adequately financed.

### THE TITHE IN CHRISTIANITY

BY J. S. COMPERE,

*Editor Baptist Advance, Little Rock, Arkansas*

“Ye tithe mint and anise and cummin, and have left undone the weightier matters of the law; but these ye ought to have done, and not to have left the other undone.”—Matt. 23 :23.

Giving money for the support of religion rests upon (1) the desire to make a return to God (Ps. 116:12; Matt. 22:21); (2) God's ownership; (3) God's wish, especially as indicated in the large provision made for this cause in the Mosaic law, the principal provision being the tithe.

#### I. *The Tithe in the Old Testament.*

1. Universal and primeval—practically all the great nations of antiquity recognized the principle of the tithe. Abraham (Gen. 14:20) and Jacob (Gen. 28:22) recognized it hundreds of years before a word of the Old Testament was written.

2. It belongs to God.—Lev. 27:30.

3. God directed that it be given to the ministers of religion in return for their service about the sanctuary.—Num. 18:21.

4. Withholding the tithe was called robbery.—Mal. 3:8.

5. Such withholding brought a curse.—Mal. 3:9.

6. Most abundant blessings were promised to those who would bring in the whole tithe.—Mal. 2:10-12.

## II. *The Tithe in the New Testament.*

1. This tithing system was universally known, recognized and practiced.

2. Never specifically abolished or modified. No one but God had authority to abolish or modify. Why should he wish to do so?

3. Proportionate giving is plainly required.—2 Cor. 8:12; 1 Cor. 16:2. To people already familiar with tithing this would almost certainly be understood to mean a tithe.

4. Preachers to be supported in the same way as those that minister about temple and altar (1 Cor. 9:13, 14), and the bulk of their support came from tithes.

5. Jesus commended the most scrupulous tithing.—Matt. 23:1-3 and 23.

(1) He is here speaking to His disciples, as well as the multitudes.

(2) He recognizes the scribes and Pharisees as the authoritative teachers of the law of Moses.

(3) He tells His disciples to “do and observe” all that the scribes and Pharisees bade, and they bade a great deal concerning tithing.



(4) In the same discourse he commended the scrupulous tithing of the scribes and Pharisees.

Clearly Jesus thought we ought to tithe, and for every loyal follower of Jesus that settles it.

By our failure to practice tithing we have brought upon us the curse of **widespread disaster** to our kingdom work.

If Southern Baptists would bring the whole tithe into the Lord's treasury, it would amount to not less than \$185,000,000 a year. If we would contribute that amount, we could in one year spend twice as much on local church expenses as we have ever spent in any one year, put into denominational causes twice as much as we have ever put in any one year, pay every dollar of indebtedness on every denominational cause and have left a considerable sum to be used for enlargement—and all in one year.

But can Southern Baptists give such large sums? The answer is that Seventh-Day Adventists are actually doing it, and they are certainly no more wealthy than Southern Baptists. In 1926 the Adventists of the United States and Canada gave an average of \$73.37 per member for all causes. If Southern Baptists had equaled that average, they would have given more than \$270,000,000, which is \$85,000,000 more than we have estimated our tithe to be. We are abundantly able to pay much more than the \$185,000,000. If only we would do it, the Lord would open the windows of heaven and pour out upon us such blessings that there would not be room enough to receive them.

## JESUS OVER AGAINST THE TREASURY

F. F. BROWN,

*Pastor First Baptist Church, Knoxville, Tennessee,  
in The Baptist Record*

“And Jesus sat over against the treasury, and beheld how the people cast money into the treasury” (Mark 12:41).

What a scene! The group of worshipers silently passing by and casting their gifts into the treasury! The Lord of all glory watching! His divine eyes searching the souls of the people! His divine mind understanding the motive of every heart and swiftly registering the proportion of the possessions represented by each offering.

He saw the woman as she brought her gift—a gift small and insignificant by human measurements. She was a widow, and since her husband was taken she has moved more slowly. On her face and in her eyes was a soft, gentle look—the light of serene faith and exalted hope. She had come up to the temple to worship God, and her offering was a vital part of that worship. As she moved to the treasury her soul was going out to God in adoration and thanksgiving. “Bless the Lord, O my soul; and all that is within me, bless His holy name.”

Modestly, joyously, sacrificially she made her offering. Jesus, over against the treasury, saw and understood. The words of approval and appraisal were spoken—words that ring bells of joy in hearts that enter into spiritual fellowship with the woman

of long ago, or words that sound notes of warning to other hearts that have no sympathy with the one whom Jesus so strongly commended.

Jesus over against the treasury as we worship! "And Jesus sat over against the treasury, and beheld how the people cast money into the treasury." What a theme for meditation! Our Saviour sits over against the treasury as we come up to worship today. His eyes sweep the fields of the soul. He watches as we make our offering. He sees what we bring and notes the spirit which prompts us. He knows the amounts given in His name—for His work. He knows, too, the sums kept for our own purposes. With heavenly mathematics He determines the proportions represented by each offering.

### Jesus Watches

He sees the groups in every church that do not come to the treasury at all. They claim Him as their Saviour. They look to Him for His blessings day by day. They sing hymns about Him. They pray in His name. Some day they hope to stand in His presence, "Redeemed by His blood." But they do not meet Him at the treasury. Surely His message to this group is: "Thou shalt not appear before the Lord empty: every man shall give as he is able." "Bring an offering and come into His courts."

### Jesus Watches

He sees the groups who give as a matter of respectability. There is no careful thought, no earnest prayer back of their offering. Grudgingly, reluctantly they dole out the minimum required by respect-

ability. They are members of the church. Their self-respect will not allow them to frankly decline all responsibility for their Saviour's work. They shrink from being classified with the group of nominal Christians who positively refuse to contribute to the support of Christ's kingdom. Many of them are prosperous. Their names are prominent in social and civic movements. They support the various clubs and other organizations to which they belong with liberality, but at the Lord's treasury all generous impulses seem to be frozen. Coldly, formally, without joy, they bring their meager offerings as a stern duty demanded by respectability. And the Saviour watches. His pointed question to each of their hearts is: "What hast thou, that thou didst not receive?" His solemn warning to each one of them is: "But thou shalt remember the Lord thy God; for it is He that giveth thee power to get wealth."

### Jesus Watches

He sees the groups, slowly but steadily increasing, of those who come up to the treasury with gladness in their hearts. They acknowledge themselves stewards, trustees, of their possessions. Many of them are tithers. They have adopted and are practicing the tithe as the minimum when they approach the Lord's treasury. They believe and accept the Scriptures which say: "Bring ye all the tithes into the store house. "The tithe is the Lord's." "Upon the first day of the week let every one of you lay by Him in store, as God hath prospered him."

Some of them have gone beyond the tithe and con-

tinuously bring larger proportions of their incomes to the Lord's treasury for use in Kingdom work.

Some of the offerings bear the red marks of sacrifice. Those who bring them have quietly and prayerfully determined: "Neither will I offer . . . unto the Lord my God of that which cost me nothing." Jesus sees. He knows. He understands.

### Jesus Watches

His eyes are lighted with interest—with divine love. On His matchless face varying emotions register themselves. Those who come up to the treasury where He awaits them are His own—bought with a price. Oh, that we may but look into His face as we bring our offerings! Oh, that we may but see His poignant sorrow as we appear before Him—"empty." Could we but see His deep grief as we come formally, moved by mere respectability, with reluctant offerings! Could we but see the look of divine approval on His face as joyously we recognize our stewardship and meet Him at the treasury!

"The Lord loveth a cheerful giver."

"Moreover it is required in stewards, that a man be found faithful."

"And Jesus sat over against the treasury, and beheld how the people cast money into the treasury."

Let us reverently look into His face before we make our offerings—the face that we hope one day to see more plainly as we stand in His glorious and glorified presence and "know even as also we are known."

## BIBLE TEACHING ON GIVING

P. I. LIPSY, *in The Baptist Record*

“Honour the Lord with thy substance, and with the first fruits of all thine increase: so shall thy barns be filled with plenty and thy presses shall burst out with new wine.” Prov. 3:9-10.

“Bring ye all the tithes into the storehouse, that there may be meat in my house, and prove me herewith, saith the Lord of hosts, if I will not open you the windows of heaven, and pour you out a blessing, that there shall not be room enough to receive it.” Mal. 3:10.

“He that hath two coats, let him impart to him that hath none; and he that hath meat, let him do likewise.” Luke 3:11.

“Give, and it shall be given you; good measure, pressed down, and shaken together, and running over, shall men give into your bosom. For with the same measure ye mete withal it shall be measured to you again.” Luke 6:38.

“Go, and do thou likewise.” Luke 10:37.

“It is more blessed to give than to receive.” Acts 20:35.

“Upon the first day of the week let every one of you lay by him in store, as God hath prospered him, that there be no gatherings when I come.” 1 Cor. 16:2.

“See that ye abound in this grace also.” 2 Cor. 8:7.

“Let him that is taught in the word communicate unto him that teacheth in all good things.” Gal. 6:6.

“But to do good and to communicate forget not; for with such sacrifices God is well pleased.” Heb. 13:16.

“Pure religion, and undefiled before God and the Father is this, to visit the fatherless and widows in their affliction, and to keep himself unspotted from the world.” Jas. 1:27.

In the eighth and ninth chapters of 2 Corinthians we have Paul’s treatise on giving.

The letter to the Philippians was a response to an offering for missions. Phil. 4:10-18.

#### I. What is the duty stressed in those texts?

##### Giving.

1. It is a principle instilled by the Holy Spirit.
2. It is a work to abound in.
3. It is placed at par with other Christian graces.
4. It embraces all the objects Missionary Baptists foster: viz: church, pastor, schools, poor, hospitals, orphanage, state missions, home missions, and foreign missions.

#### II. How to abound in the grace of giving.

1. Purposely.
2. Honestly.
3. Universally.
4. Proportionately.

5. Continuously.

6. Cheerfully.

III. Why abound in the grace of giving?

1. Because we have some worthy examples.

2. Because it is done unto the Lord.

3. Because the needs are many.

4. Because God blesses the liberal.

5. Because it is like a time deposit.

6. Because it sweetens our joy.

7. Because it insures our growth.

8. Because the eye of Jesus is on our giving.

9. Because we wish to be clear of blood.

10. Because the stingy are under God's curse.

## THE TREASURY

CLAY I. HUDSON

“Christ sat over against the treasury.” He watched the people as they cast in their gifts. He was interested in those gifts. He was interested in those givers. The rich and poor were noticed by him. The amounts of their gifts were a matter of concern to him. He taught there in the temple by the treasury and watched these people as they came to the temple to make their offerings. How important these offerings must have been in the thought of Christ! How important they are now!

The first church fuss recorded in the Acts was about the money question. The last church fuss multitudes of people will know will be about church finances. I really believe that nine tenths of all of our church troubles come from this one thing.



If an individual is careless and indifferent as to his finances he will have much and ceaseless trouble with his friends and business associates. The family that has not a financial plan is soon headed for the rocks of dissention, discord, and division. In God's Word the church is spoken of as "a family." It is spoken of as "the body." Shall this body, this family, not have a financial system?

Not long ago a preacher died. He left a widow and several children and about fifteen thousand dollars in cash and property. What should be done with this cash and this property was now a big question to these heirs. They had heard of so many family quarrels and even bloodshed over the settling of estates. This is what they decided to do: name the two oldest sons as administrators. These administrators held a meeting, they decided upon the best plans for settling the estate. The next and most important step was to let all of the heirs know all about the plans. These heirs all agreed to these plans. The final settlements were made. All the heirs were satisfied. No trouble, no fuss, no hitch, no hard feelings. Why? A good plan. It was understood. The administrators were true to their trust. The honor and respect of the family were upheld. They are a harmonious family today. They realized that what affected one affected all. They knew that a slipshod, haphazard method would destroy the peace and harmony of the family. This would then bring reproach upon the name of their father. They were brothers and sisters, members of one family.

To the family of God, the local church, is committed a great business, a sacred trust, and every church should have such a care for its good name and honor that it will seek for, secure and tell to all its members the best plan, enlist all in this plan, secure pledges from every member and a covenant that they will faithfully perform the doing of same.

Such a plan will save both the church and its members and will cover a multitude of faults.

The pastor, the God-ordained leader, will inform himself as to the best plans and methods. He will talk to the finance committee and his board of deacons about this matter. He will see that it is presented to all the teachers and officers in the Sunday school, that the W. M. S., the B. Y. P. U. and all other organizations of his church are well informed. Opportunities for questions will be given. Teachers will discuss the plan with their classes. They will be led to join in the movement to make the plan go over 100 per cent for the church. Pledge cards and offering envelopes will be secured for each contributor, and these in ample time. When this is done, and all are led to give, it will bring joy to the heart of Jesus as He sits over against the treasury and will bring health and happiness to the church.

## INCIDENTS AND ILLUSTRATIONS

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## "P. H. H." AND HIS SECRET

WILL H. HOUGHTON,

*Pastor Baptist Tabernacle, Atlanta, Georgia*

"P. H. H." has learned a secret. It is a secret not very many Christians have learned. It took a few years for him to learn this secret. His wife knew it a long while ahead of him.

Mrs. "P. H. H." believed in tithing, but he didn't. She prayed that he would come to see it. Her prayer was answered. The family began to tithe. His last cigar box became their tithe box. The family of three—for there is a splendid daughter—divided the box and placed their tithe in it.

It wasn't long until they found they were spreading their tithe out over so many things it wasn't counting for much anywhere. Perhaps at times they questioned whether the Lord was getting all the tithe as it was distributed. Anyway, they decided to "bring all the tithe into the storehouse." So instead of putting it into a box to scatter they brought the entire tithe for the church to administer. On the first day of the week it comes in—the whole tithe—and the church divides it, a certain percentage for the co-operative program, a certain percentage for current expenses, and so forth.

Last Saturday night the writer of this was invited to dine with the P. H. H. family. At the end of the meal a tray covered with a white cloth was brought in. Under the white cloth several crisp one hundred dollar bills reposed.

My friend said: "Pastor, do you remember our conversation of a few weeks ago?" I did remember that "P. H. H." had asked me if a man should tithe his business—his principal—not merely his income. I said, "No. You can't tithe your principal—only your income." "But," said he, "when you started with nothing and you have built up a little business, it has all been income." I said: "Well, if you feel that way about it, go ahead. All I can do is lay down certain principles and every person must make their own application."

The tray with the money was his application of the principle. The five hundred dollars represented a tithe of his little business. The money was not taken out of income, but out of principal.

As we received the gift Mrs. "P. H. H." nearly shouted for joy and tears came to her eyes, and to mine, too. At their request I led in prayer that their motives might be pure in giving this money to the Lord, and that pride might be kept out of their hearts.

"We could fix up this dining room and I do need a new rug," said Mrs. "P. H. H.," "but we want the Lord to have this money because it belongs to Him." Ah, there is the secret—it belongs to Him!

Do not think my friend gave this out of his abundance. He has a small business and times are not very good. He has many personal needs. There are many things the family could use.

They could build a brick bungalow and move out of their humble home that is not in a Dogwood Section of the city. But they love the Lord and His Church.

God bless Pat Hendricks and his family, and may others learn his happy secret!

## THE TWO SPRINGS

O. E. BRYAN

Near my childhood home there were two springs, one of which was what we call the wet-weather spring and the other was the ever-abounding, faithful, never-failing spring that was always practically the same. The wet-weather spring came from between two limestone ledges on the brow of a little cliff and spouted out over the cliff forming an arch, dashing and splashing, making a great display of itself during exceedingly rainy weather. The trouble with this spring was, it abounded only two or three times each year for a short period.

We know some Baptists after this type who are spasmodic in their giving and who, during most of the year, give nothing at all to the Lord's cause.

The other spring to which we have referred was always overflowing, giving its crystal waters through the long summer season when most needed, as well as during the rest of the year. It was modest, without any display, calling attention to itself. You could have passed it without seeing it but for the green foliage along its flow.

We are glad that there are Baptists after this type who, according to Paul's plan, give regularly and systematically. "On the first day of the week let every one of you lay by him in store as God has prospered him, that there be no gathering when I come." This plan is in perfect accord with God's Old Testament tithing plan. Paul said to the church at Corinth, after summing up a number of Christian graces, "See that ye abound in this grace also," the grace of giving. Christ appealed to the rich young man to give all. He sanctioned the widow's gift when she gave all. Many of the Jerusalem church gave all. "See that ye abound in this grace also."



## PERSONAL EXPERIENCES



## THERE IS THAT WHICH SCATTERETH ABROAD AND YET INCREASETH

M. E. DODD, *in Church Administration*

One may also find his own high desire realized through the reflex blessing which comes from a devotion to the discharge of this debt. Bread cast upon the waters will return. A party of huntsmen among the Indians of the Adirondack Mountains was trying to cross a swollen stream. The little boat was capsized and one of the huntsmen was drowned. They were too far away from the railway and without sufficient means to think of taking his body back to his family. They made a little box and were about to bury him in the woods, without any burial service. One of the old Indian guides, who was a devout Christian, asked if that was the way the white people buried their dead. They told him, "No," but that none of them were Christians and they did not know how to conduct a service. He asked if he might conduct a Christian service. The beauty and simplicity and reality of this service so impressed the group of huntsmen that some of them there at the grave of their comrade yielded their hearts to Christ. When they got back to their homes, the closest friend of the man who had died was telling his aged mother about what had happened and how it had led him to her Saviour. She explained with great joy that this was the way the Lord had repaid her. She then told how twenty-five

years previously she had been the first one to contribute a sum of money to send a missionary to these same Indians. The spirit of God had worked around that circle. It may be that many a Christian family is incomplete in Christ because God's way is not man's way and the leaders of that family circle, through their neglect and indifference to the world-wide missionary enterprise, may have made it impossible for the spirit of God to move around the divinely chosen circle back to their own children.

### THE WITNESS OF WALL STREET

Wall Street, New York, the money center of the world, recently published in its Journal a strong endorsement of Christianity. "What America needs more than railway extension, western irrigation, a low tariff, a bigger cotton crop, and a larger wheat crop is a revival of religion. The kind that father and mother used to have. A religion that counted it good business to take time for family worship each morning right in the middle of wheat harvest. A religion that prompted them to quit work a half hour earlier on Wednesday so that the whole family could get ready to go to prayer meeting."

### A TITHING EXPERIENCE

P. I. LIPSEY

I carry in my pocket a little book in which are put down all items of expense, to be summed up at

the end of the month. The first item which goes down on this book is the one tenth of my salary which is sent always to the treasurer of our church within five minutes after I have received my check for the month's salary. This may be and always is increased by special offerings before the month is up, but the tithe comes before anything else. I have always found spiritual and material blessing by this habit.

But a few years ago, on the first day of July, when I received my check for the previous month's work, I failed to send in the check to the church treasurer with my tithe as usual. I don't know any reason for this. It was simply neglected. The days slipped by and it was at first overlooked, and then it seemed difficult to do it. In that month my hospital bill for a member of my family was \$200. This was several times the amount of my tithe. Before the month was gone, I also received notice from the bank that my account was overdrawn. These were new experiences with me. When I paid the hospital bill, I bowed my head, confessed my sin and promised never to repeat this offense.

When the first of August came, it seemed next to impossible to pay two tenths to the Lord, but I had learned my lesson and dared not keep the Lord's money. So it was paid promptly. The next day I left home to help in a meeting. Before I was away three days, I received a letter from my wife telling of a check for \$100.00 having come in the mail from a source absolutely new and unexpected. I thanked

God and gave him his tenth of it. At the end of the week the meeting closed; the church treasurer handed me a check and there was nearly enough to reimburse me for all my loss. I had not expected the Lord to give me back what I had lost by my own folly, but there it was, and I thanked him from my heart, and gave him his tenth.

When I got back home my son, who had been in the hospital, reminded me that he must go back for another operation, not being able to stand it all the first time. He left for Memphis, but the next morning I received a telegram from him that the doctor had examined him, that the trouble had cleared up and an operation would not be necessary. There is more to the story that is just as good, but it had better not be continued now.

### AN INTIMATE TITHING STORY

E. F. ADAMS, *Middlesboro, Kentucky*

I sat in the office of our beloved Jim Anderson, Knoxville. I asked him, "Brother Jim, tell me, are you a tither?" The modest dear fellow said: "Why, certainly I am." I said: "Tell me about when you began to tithe; or, in other words, tell me something of your past Christian life." This is his modest story: "I haven't much to tell. When I was a young man I lived in a small town in West Kentucky. My father was on all my paper. I was trying to get free of debt. I was a nominal Christian, but had never done any thing much. One day

our little girl was stricken, and in spite of all we could do we lost her. I came to realize that I had been robbing God. I made the resolve then and there I would give Him what belonged to Him. That year I gave one thousand dollars. To be sure that is not much now, but it was a great sum in those days. From that time on I have consistently tithed and He has consistently blessed me." "You pledged more than any other one man to the 75 Million Campaign. Did you pay it?" "Why, certainly; you did not expect me not to, did you?" "Oh no, but I asked it to get to ask you another. Tell me what was business like during that time?" "Why, Brother Adams, I never saw such a phenomenal growth in my life. I verily believe if I would have the faith in God to give Him a million He would give me twelve million in return."

## WILLIAM COLGATE BELIEVED IN CHRISTIAN GIVING

H. A. SMOOT

We have heard somewhere that Dr. A. J. Gordon once wrote a story of William Colgate's life as follows:

Many years ago a lad of sixteen left home to seek his fortune. All his worldly possessions were tied up in a bundle which he carried in his hand. As he trudged along he met an old neighbor, the captain of a canal boat, and the following conversation took place, which changed the whole current of the boy's life:

"Well, William, where are you going?"

"I don't know," he answered. "Father is too poor to keep me at home any longer, and says I must now make a living for myself."

"There's no trouble about that," said the captain. "Be sure you start right, and you'll get along fine."

William told his friend that the only trade he knew anything about was soap and candle making, at which he had helped his father while at home.

"Well," said the old man, "let me pray with you once more and give you a little advice, and then I will let you go."

They both kneeled down upon the tow path; the dear old man prayed earnestly for William and then gave him this advice: "Someone will soon be the leading soap maker in New York. It can be you as well as anyone. I hope it may. Be a good man; give your heart to Christ; give the Lord all that belongs to Him of every dollar you earn; make an honest soap; give a full pound, and I am certain you will yet be a prosperous and rich man." When the boy arrived in the city he found it hard to get work. Lonesome and far from home, he remembered his mother's words and the last words of the canal-boat captain. He was then led to "seek first the kingdom of God and his righteousness," and united with the church. He remembered his promise to the old captain, and the first dollar he earned brought up the question of the Lord's part. In the Bible he found that the Jews were commanded to give one-



tenth; so he said, "If the Lord will take one-tenth, I will give that." And so he did, and ten cents of every dollar was sacred to the Lord. Having regular employment, he soon became a partner, and after a few years his partner died and William became the sole owner of the business. He now resolved to keep his promise to the old captain; he made an honest soap, gave a full pound and instructed his bookkeeper to open an account with the Lord, carrying one-tenth of his income to that account. He prospered; his business grew; his family was blessed; his soap sold, and he grew rich faster than he had ever hoped. He then gave the Lord two tenths and prospered more than ever; then he gave three-tenths, then four-tenths, then five-tenths. He educated his family, settled all his plans for life, and thereafter gave the whole of his income to the Lord.

### A MINISTER'S CONFESSION

Through many years I observed the tithe as a minimum basis for my giving. Usually I went far beyond the tithe and the year before the experience which I now describe my gifts amounted to three-tenths of my salary. I had not carefully studied the question of tithing. In fact, I was frankly prejudiced against the legalism which seemed to me to characterize many of the advocates of tithing. To be brief I made a somewhat thorough study of the subject and became convinced that the principle of the tithe was imbedded in Scripture teaching.

I began to tithed. I had thought that it would be difficult and inconvenient. I opened a new account at my bank differentiating the new account from the old by adding *treasurer* to my name. Each time I made a deposit of salary or any other earnings I made a check for one-tenth of the amount payable to the account as treasurer. Nothing could be simpler or easier. My Lord is now my partner in business. To him goes one-tenth of all that comes to me. I have always in bank something in the tithing account to draw on to meet every proper call. I have a sense of peace and satisfaction in this orderliness and system of giving which is beyond anything that I could have imagined. My regret is real and sincere in that I did not earlier adopt this method of giving.

### A GOOD STORY

“Of course Mrs. Mac is a perfectly good Christian, but a plain fool. Anybody can see that.”

Thus the neighbors spoke among themselves of the heroic little woman who undertook to support her five fatherless children, send them to college and, besides, give the Lord the first and best of her earnings.

But seventeen Methodist preachers have come from the little country church she supported so bravely and one of her sons is among the most distinguished of the Methodist bishops, while two others are preachers, one a Christian business man and her daughter is a minister's wife.

# GEMS OF THOUGHT



WHEN THE OFFERING IS TAKEN,  
I'LL BE THERE

Dr. J. B. Gambrell expressed the wish that someone would write a hymn, the sentiment of which would be, "When the Offering Is Taken, I'll Be There." His wish has been cleverly complied with by Bessie Farmer Davis of Morehead, North Carolina, who has written the following, to the tune of "When the Roll Is Called Up Yonder":

At our Sunday morning service, when we've sung  
a hymn or two,  
And have had the Scripture reading and a prayer;  
And they take the morning offering—as each Sabbath day they do,  
For our weekly church expenses, I'll be there.

CHORUS

When the offering is taken,  
When the offering is taken,  
When the offering is taken,  
When the offering is taken,  
I'll be there.

When I hear a talk on missions, and most earnestly  
am told  
Of the heathen, for whose souls we all should care,  
While the choir is softly singing, "Take my silver  
and my gold,"  
And the offering is taken, I'll be there.

If they talk on education, once again my heart they  
touch,

And my part in that great work I long to bear;  
So I try to give them something, even if it isn't  
much—

When the offering is taken, I'll be there.

O, it is a precious privilege to be allowed to give  
To our Master's work, a joy beyond compare;  
So, whenever God permits me, just as long as I  
shall live,

When the offering is taken, I'll be there.

### FROM GEMS OF THOUGHT ON TITHING

The supreme opportunity of every man, of every nation, and of every generation must be a spiritual opportunity. The most powerful forces in the world are spiritual forces. The only permanent values in the world are spiritual values. Every man of us is facing inevitable and eternal bankruptcy, except as he invests his life and his treasure in something spiritual; for only spiritual things can abide forever. And so our Lord said, "Lay not up for yourselves treasures upon earth," where you must inevitably have to give them up in a little while, "but lay up for yourselves treasures in heaven," where you can enjoy them throughout countless millenniums.

J. CAMPBELL WHITE.

Leviticus calls new machinery into existence, but it affirms the old principle of a proportion for God. The New Testament modifies the machinery, but it does not abrogate the principle.

Now we plead for this systematic giving, albeit it is disliked by the covetous who deem all lost that is given away; by the heretics, who think we may do what we will with our own; by the lazy, who dislike the trouble of examining and deciding; by the double-minded, who wish to have a byway by which to escape duty somewhere between "God and their own conscience."

DR. JOHN HALL.

I will tell you, brethren, we need to learn God's arithmetic. It is different from man's. We haven't got it right. God's arithmetic—I will tell it to you. This is God's addition: "Seek ye first the Kingdom of God and his righteousness, and all these other things shall be added to you." That is God's addition. God's subtraction: "From him that hath not, shall be subtracted that which he seemeth to have." God's multiplication: "He that supplieth seed for the sower and bread for food shall multiply your seed for sowing, that you being enriched in everything may abound unto every good work." That is God's multiplication. God's division: what Jesus said to the disciples on the mountain side when the multitude was there, the loaves and fishes distributed, "Divide this among those of the multitude." That is God's arithmetic, and we need to learn it, as it seems to me. E. Y. MULLINS, D.D.

The following are amongst the benefits that accompany the practice of tithing:

1. It removes the element of uncertainty from giving.

2. It leads men to conform their expenditures to their giving. Tithers do not spend a large share of their income first and then give something out of what is left. They usually lay aside the tenth at the outset. They make it a first lien on their income.

3. It fosters devotion to the cause of Christ.

4. Tithing begins in a definite forward step in consecration and leads on to greater consecration. It is seldom easy for a man to begin to tithe his income. It involves so much that it requires a new exercise of faith and a little fuller surrender to Christ.

5. Tithing would solve the problem of the financial needs of the church and missions. When a group of men in a church begin to tithe their income, the offerings are immediately increased.

DR. CHARLES A. COOK.

There is no happiness in having or getting, but only in giving. And half the world is on the wrong scent in the pursuit of happiness. They think it consists in having and getting, and in being served by others. "He that would be great among you," said Christ, "let him serve." He that would be happy, let him remember that there is but one way—it is more blessed, it is more happy, to give than to receive.

PROF. HENRY DRUMMOND.



## A WORD FROM DR. JOHN HALL

We smile at the little English boy who devoted one of the two sixpences given him on a holiday to the heathen, and on losing one of them, congratulated himself on the fact that it was the one he devoted to the heathen. But do we not charge losses in precisely the same way to the Lord? "Time is money," say the business men. Well, in the matter of time you give a seventh to the Lord, and as much more as you can in the closet, family, prayer meeting, and Christian service, and you find it better to have six-sevenths for yourself and one-seventh for God than the whole for yourself. Why not do so with money—one-tenth at least to him, and as much more as you can—and you will find the nine-tenths for yourself better than the whole for self, for God's blessing hallows and conserves the remainder.

## SHALL THE POOR GIVE?

There was a widow in a city in this country who put into the collection box an amount so large that her pastor called to remonstrate. He found her in one room of a little flat in a tenement, and he said: "Madam, you surely never meant to give eight hundred dollars to foreign missions." She said: "Why, my son supports me; I have everything I need, and of this thousand dollars that I had, if I had kept for myself eight hundred dollars and only given two hundred of it, I would have been ashamed to look my Master in the face. Two hundred is all I need, and I gladly give the eight. It is not mine; it is not yours. You must take it; it is His." With

shining face and with joyous sacrifice she gave it. How much have we kept? How much have we given?

GEORGE SHERWOOD EDDY.

### A MODEL TITHE STUDY

1. There is no question of the distinct and unequivocal command that God's children should tithe their incomes. Lev. 27:30-33; Deut. 14:22; 2 Chron. 31:4-6; Mal. 3:7-12; Heb. 7:5-8.

2. Where are we commanded to bring the tithe? Deut. 12:11, 12; Neh. 10:35; 2 Chron. 31:11, 12; Mal. 3:10. "Storehouse, meat in mine house."

3. Did Christ command tithing? Luke 11:42, "These ought ye to have done"; Luke 12:15, "Take heed, beware of covetousness"; Matt. 5:17, 18, "Not to destroy the law, but to fulfill"; Matt. 5:30, "Righteousness exceed."

4. Did Paul? 1 Cor. 16:2; Heb. 6:20 to 7:8.

5. Promises to the obedient. Prov. 3:9, 10; Mal. 3:10-12; Luke 6:38; 2 Chron. 31:10.

6. Curses to the disobedient. Mal. 3:8, 9; Prov. 11:24; Luke 12:19-21; Hag. 1:3-6; Prov. 11:24-25; 1 Tim. 6:9; James 5:1-3; Amos 4:9.

7. The result of tithing. "The man who tithes becomes a doubly consecrated Christian." Mal. 3:16-18; Heb. 13:5-6; 1 Peter 1:18-19; 1 John 3:16-18.

### PREACHERS AND PROPERTY

Against which temptations—though never against the tempters—one sometimes hears one's foolish clergy timorously inveighing, and telling young

idlers that it is wrong to be lustful, and old laborers that it is wrong to be thirsty; but I never heard a clergyman yet (and during thirty years of the prime of my life I heard one sermon at least every Sunday, so that it is after experience of no fewer than one thousand five hundred sermons, most of them by scholars, and many of them by earnest men) that I now solemnly state I never heard one preacher deal faithfully with the quarrel between God and mammon, or explain the need of choice between the service of those two masters. And all vices are indeed summed and all their forces consummated in that simple acceptance of the authority of gold instead of the authority of God; and preference of gain, or the increase of gold, to godliness, or the peace of God.

JOHN RUSKIN, *in Fors Clavigera*.

### WHAT OF THE POOR?

Shall the poor give? Do we anywhere read in the Scriptures that God has divided mankind into two classes—one rich and the other poor? The former obligated by a high sense of duty to give, and the latter to spend all their earnings upon themselves and their families, and give nothing to God?

“ Have we thought how easy it would be for the infinite God to uncover a gold mine and send missionaries to the ends of the earth without what we call our money? But what would become of us? In thus saving the world He would lose the Church. God has laid the evangelization of the world upon the heart of the Church; and the Church in saving

the world saves herself, and in losing the world loses herself.

JOHN WESLEY DUNCAN.

### PARODY ON HAMLET'S SOLILOQUY

The following parody on Hamlet's soliloquy was found on the back of a bank pledge in a New Haven church. It is a true picture of the deadbeat too often to be found in the Lord's house. Some boy or girl may memorize and recite before the stewardship class:

To pledge or not to pledge—that is the question.  
 Whether 'tis nobler in a man  
 To take the gospel free and let another foot the bill,  
 Or sign a pledge and pay towards church expenses!  
 To give, to pay—aye, there's the rub, *to pay*—  
 When on the free-pew plan a man may have  
 A sitting free and take the gospel, too,  
 As though he paid, and none be aught the wiser  
 Save the Church Committee, who—  
 Most honorable men—can keep a secret!  
 "To err is human," and human, too, to buy  
 At cheapest rate. I'll take the gospel so!  
 For others do the same—a common rule!  
 I'm wise; I'll wait, not work—I'll pray, not pay,  
 And let the other fellow foot the bills,  
 And so I'll get the gospel free, you see.

—*The Church News.*

The more I study the financial problem of our religious life, the more am I convinced that the only solution is in the adoption of some system of

proportionate laying aside for the Lord's work—not in the promulgation of an indefinite doctrine of stewardship, but in something definite and exact. So far nothing has been discovered so satisfactory as tithing. It has the three-fold advantage of being Scriptural, reasonable, and tried. Individuals have tested it. Churches have surprised themselves and all who know them, by their prosperity under its working. My experience and observations warrant me in believing that the adoption of tithing would give our denomination the greatest forward impetus that it has ever known. A successful campaign for the tithes would mean more than any other revival we could have.

ALEXANDER BLACKBURN.

There is an old story of a Negro preacher who said that if the church died from too much giving, he would go to its deserted building and stand in its pulpit and say, "Blessed are the dead that die in the Lord." The thought was good. Churches do not die of too much giving, but they may die of careless, indiscriminate giving. This is touching a delicate matter. One does not like to antagonize benevolent movements; but the truth is that with so many benevolent movements the financial blood is being sucked out of the church. There are men good-natured enough to give away money which their families need, so there are men who give to every imaginable call and let the church suffer.

In giving, as in everything else, one should exercise common sense. The old rule, "Let every one of

you on the first day of the week lay by in store as the Lord has prospered him," is good. It is better than sympathetic response on the spur of the moment to special appeals. Steady support of the church, both with money and service, is better than scattered effort. —*Herald and Presbyter.*

Rev. F. B. Meyer of London tells of one whose income is \$10,000 per annum, who lives on \$1,000 and gives the remaining \$9,000. Another, whose income is \$10,000 who lives on \$1,200 and gives away the remainder. A governess who earns \$500 of which she gives \$250. Another, who has a comfortable competence, remains in business, all the profits of which he gives. Sarah Hosmer, a worker in a factory, supported a student in the Nestorian Seminary. Five times she gave \$50 and sent five native preachers.

J. B. GAMBRELL.

A young man in business, who had just been converted to Christ, called on his pastor to tell him of his strong desire to "labor for the Master," and with the vague notion that this feeling was, somehow, a "call to the ministry."

"Have you ever thought," asked the pastor, "that some men are called to make money for Christ, precisely as some others are called to preach for Christ?"

It is a new way of looking upon a business career; and the young man went back to his store to ponder the duty of *making money for Christ.*

D. W. FAUNCE.

I will place no value on anything I have or may possess except in relation to the Kingdom of Christ.

DAVID LIVINGSTONE.

It was another paper in which appeared the following advertisement: "Wanted—A thousand persons to eat oysters for the benefit of the ..... Church." Recently a senator "took a crazy-quilt around the Senate chamber of the United States, asking for senatorial autographs on the white patches, so that the First Presbyterian Church of ....., Michigan, could pay off its mortgage by putting the quilt at a raffle." "Shades of Daniel Webster and Henry Clay," exclaims the secular paper. "Weeping spirits of apostles and martyrs!" cries the thoughtful Christian. Let us say that these are extremes of what? Of a common method of raising money for religious uses.

BARNES.

The future merchant princes are this afternoon running errands in our big dry goods stores, and the railroad managers and presidents of twenty-five years hence are this afternoon answering call bells in big railroad offices. The place to get missionaries, it seems to me, is in the primary grades of the Sunday school.

JUDGE CLELAND, *at Missionary Congress.*

## SEVEN WAYS OF GIVING

First—The Careless Way: To give something to every cause that is presented, without inquiring into its merits.

Second—The Impulsive Way: To give from impulse—as much and as often as love and piety and sensibility prompt.

Third—The Lazy Way: To make a special offer to earn money for benevolent objects by fairs, festivals, etc.

Fourth—The Self-denying Way: To save the cost of luxuries and apply them to purposes of religion and charity. This may lead to asceticism and self-complacency.

Fifth—The Systematic Way: To lay aside as an offering to God a definite portion of our gains—one-tenth, one-fifth, one-third, or one-half. This is adapted to all, whether rich or poor, and gifts would be largely increased if it were generally practiced (1 Cor. 16:2).

Sixth—The Equal Way: To give to God and the needy just as much as we spend on ourselves, balancing all our personal expenditures by our gifts.

Seventh—The Heroic Way: To limit our own expenditures to a certain sum and give away all the rest of our income. This was John Wesley's way.

DR. A. T. PIERSON.

Love must have some form of adequate expression. The giving of money is very significant, for money is a vital part of our life. Love is not satisfied with that alone. Other forms of service are necessary, but this is important. Love speaks of the objects of its affection, love communes with its Lord,



love sacrifices. *Love observes the law of tithes and offerings without feeling the pressure of legal obligation.* It is the very nature of love to give, and the law of proportionate giving presents a convenient method for its expression.      REV. E. E. URNER.

FROM  
STEWARDSHIP AND MISSIONS

CHARLES A. COOK

Our mission is part of the work of Jesus Christ. Christ cannot save the world unless you and I help him. We shall never see the world evangelized while we spend twenty times as much on ourselves as on missions. It is just as incumbent on us to labor to earn for giving on six days as to rest on the seventh day. You cannot eliminate the spirit of giving without eliminating Christianity itself. It is a crime for the head of the family to do all the giving. It is a part of each person's worship and life.

Every two dollars wasted by a Christian means that somewhere in this world some one goes unreached. Self-sacrifice is the first law of grace. Before every purchase we need to ask: "Is this the thing for a person to buy who is living for the evangelization of the world?"

"There is too often a burden of care in getting them, a burden of anxiety in keeping them, a burden of temptation in using them, a burden of guilt in abusing them, a burden of sorrow in losing them, a

burden of account at last to be given up for possessing and either improving or misimproving them.

“Our age is so drunk with the love of money that anything which does not pan out in cold cash has to take a back seat.”

RAUSCHENBUSCH,

*In Christianity and the Social Crisis.*

When William Carey was a young man he used to go about the villages and hamlets of England preaching the gospel wherever he found an opportunity. One day some one said to him: “Carey, you are neglecting your business in doing so much of this work.” Carey replied: “This is my business; I only cobble shoes to pay expenses.” So when Christian men realize their stewardship for God they will say: “My business is extending the kingdom of God throughout the earth, and I sell groceries, or run a factory, or practice medicine, or mine coal, or work a farm to pay the expenses of the kingdom.”

God should have the first place in our giving. That is, we should lay aside a portion for God out of our income before using it for any other purpose. This is one of God's ancient lessons in giving. When the children of Israel reaped their harvests, or gathered in the vintage, they were not to forget God till all was gathered in and then send the gleaners out to pick up what was left and bring that to him. They were not to bring to the Lord their God, who had given them the harvest, the mere leavings and gleanings of the field, the least and the poorest. They were instructed to bring him the first ripe

fruits. "The first of the first-fruits of thy ground shalt thou, bring unto the house of Jehovah thy God." (Exod. 23:19; see also Exod. 34:26; Deut. 18:4; 2 Chron. 31:5). "Seek ye first the kingdom of God and his righteousness." The interests of the kingdom of God should be supreme in all our stewardships.

Our giving should increase with the increase of our income. God does not give us an increase of wealth to heap up for or to spend upon ourselves. "If riches increase, set not your heart upon them" for yourself. The divine command is: "Honor the Lord with thy substance and with the first fruits of all thine increase." One of the reasons why there has been such a lack of funds for the great missionary enterprises of the church lies in the fact that multitudes of professing Christians have failed to keep pace in their giving with their increased ability to give. While their gains have greatly multiplied, their giving to God for his world-work has stood still. It is a most deplorable fact that there are church members who are giving no more to the Lord's work now than they did fifteen or twenty years ago, though their income is many times more now than it was then.

Tithing would solve the problem of the financial needs of the church and missions. Where a group of men in a church begin to tithe their income the offerings are immediately increased. In one church

twenty-seven tithers out of a total membership brought in one-fourth of the total amount of all contributions. Another church has a circle of forty-seven tithers. In the year before they began to tithe they gave \$415.00. In the first six months of their tithing they gave \$843.00. Thus they quadrupled their offerings. In another church forty-seven tithers gave in the year \$2,587.91, a per capita of \$61.62; one hundred and fifty-eight non-tithers gave \$1,851.71, a per capita of \$11.71.

Doctor Mackay, of Toronto, tells of a pastor in a Canadian town who could not induce his church to give more than eighty dollars a year to missions. He resolved that he would set the example for more generous things. His salary was seven hundred and fifty dollars. He subscribed seventy-five dollars toward the missionary work and that very year the missionary offering increased from eighty dollars to eight hundred dollars. Has there ever been a case where a pastor was on fire with enthusiasm for a cause and showed the genuineness of his convictions by a real life of self-denial for it, without his spirit becoming contagious and sooner or later taking possession of his people? Granted this, the pastor is bound to be a financial force for missions, not only directly, but also through the members of the church, regardless of the methods which he employs.

J. R. MOTT.

“A clergyman told his congregation in one of the Western States that owing to the hard times they

had been passing through he was going to relieve them by not asking them for a missionary collection that year. Next year his salary dropped to \$1,500, then to \$1,200, and he had to live on that. The year after they could not get above \$1,000, and he had to get out—starved out. They called another man, offering him \$1,200. He started out by preaching to them the great needs of God's work of missions. His salary went up next year to \$1,500, then to \$1,800, and the next year to \$2,000, and the church gave last year \$6,000 for the spread of the gospel."

It is told of J. Hudson Taylor that on one occasion, when he had made a strong presentation of China's needs, he declined to take any collection, but asked his hearers to go home and prayerfully consider what their duty was. The chairman of the meeting happened to be Mr. Taylor's host, and he remonstrated that he had lost an opportunity. But the next morning, handing Mr. Taylor a check for a large amount, he remarked that he was now persuaded of the propriety of his course, acknowledging that had he given at the time he would have given a very small amount, but that after prayerful weighing of the matter he had seen his whole duty. It would not generally be wise to decline to receive an offering when the hearts of the people are stirred, and their consciences are awakened, but it should always be insisted that men should pray about their giving.

J. CAMPBELL WHITE.

FROM  
YOU AND YOURS

GUY L. MORRILL

*"The problem in by-gone ages  
Was war and work and wages,  
And war stood first.*

*The problem now pressing sore  
Is work and wage and war.*

*The order we've reversed."*

The Bible doctrine of stewardship is "The doctrine that God, the Creator, is the only absolute owner of all things or persons—that "all things come of Him" and are "His own" and that we men hold what we hold as stewards for the purpose of His kingdom, with only relative and dependent ownership limited at every point by the purpose for which it was entrusted to us. (Property: Its Rights and Duties.) Its four basic principles stated as a personal creed are: I believe

1. That God is the owner of all. (Ps. 23:1; 1 Chron. 29:11-14; Ps. 50:10, 11; Hag. 2:8.)

2. That I am His steward and must account for all that I have. (Luke 16:2; 1 Cor. 4:2.)

3. That God requires me to give a definite proportion of my income for His service in acknowledgment of His ownership and my stewardship. (Lev. 27:3-32; Mal. 3:8-10; 1 Cor. 16:2; 2 Cor. 8:1-9.)

4. That I should use all the rest—what I spend and what I save—in ways that are pleasing to God. (Romans 11:16; 1 Cor. 10:31.)

## Changing Life from a Scramble to a Partnership with God

What an ideal world it would be if all men intelligently and gladly joined in a working partnership with God. The former would then say: "I am one of God's fellow workers. He gives the soil, sun, snow, rain and other supplies of nourishment. I am working in partnership with Him to serve others, and I will gladly pay to Him His due."

The laborer would say: "I take God's raw materials, use His great natural forces in producing manufactured articles for the general good. My job is a big job, for I am in partnership with God and serving my fellow men."

The doctor would say: "I am working in partnership with the great Source of Life and helping to correct the disorders of men by using the great healing forces of nature."

What dignity, delight and devotion this would give to every calling in life and what higher and larger success it would bring in all the work of life!

Paul was right: "We are God's fellow-workers."  
(1 Cor. 3:9, R. V.)

### Civilization and Income

"The inequality of income in the United States is shown in 'Income in the United States' by the National Bureau of Economic Research. Twenty-one million families dividing the available income of the country would average \$2,330 each. But in actual fact 152 persons have an income of over \$1,-

000,000; 369 persons an income of from \$500,000 to \$1,000,000; 1,976 from \$200,000 to \$500,000; 4,945 from \$100,000 to \$200,000; and a total of 254,000 of the rich with incomes of \$10,000 to over \$1,000,000, who receive nearly seven billion dollars of the national income. Only 842,000, or 3 per cent, receive over \$5,000 a year; five millions, or 14 per cent, receive over \$2,000; twenty-seven millions, or 72 per cent, receive less than \$1,500, and fourteen million persons, or 38 per cent, receive less than \$1,000 a year."

SHERWOOD EDDY,

*In America: Its Problems and Perils.*

### **We Must Grow a Soul Big Enough for Man's Enlarged Body**

Henry Bergson, the French philosopher, says: "The chief effect of science has been to enlarge man's body. Telescopes and microscopes have increased the power of the eyes; telephones have stretched our hearing to three thousand miles; telegraphs have made our voices sound around the earth; locomotive and steamship lines (and we might now add airships), better than seven league boots of ancient fable, have multiplied the speed and power of our feet; the big French guns have elongated the blows of our fists from two feet to twenty-five miles. Man never had such a body since the world began. The ancient giants were nothing compared to this. But man's soul—there the failure lies. We have not grown spirits great enough to handle our greatedened bodies. The splendid powers which science has



furnished are still in the hands of the old sins—selfish ambition and cruelty. The innermost necessity of mankind is a spiritual life adequate to handle our new acquisitions. Some things we can do without, but one thing in the late war has grown obviously indispensable. We must have a new accession of moral vision and power, or we are utterly undone.”

### Is It Christian to Leave Children Inheritances?

“We are striving and even slaving to lay up prosperity for our children when statistics clearly show that the more we lay up for them, the worse off they are going to be. If statistics demonstrate any one thing, they demonstrate that the less money we leave our children, the better off they will be; not only spiritually and physically, but also financially.”

ROGER W. BABSON,

*In Fundamentals of Prosperity.*

### Leave the Boy Brains and a Job Rather Than Money

“The man who inherits property often supposes himself to be for that reason a little better than others, and to be therefore justified in condemning others and exploiting their labor. The son rarely inherits with the money the individual ability possessed by its maker, but he does inherit a money power wholly independent of his own qualifications or deserts.”

HERBERT CROLEY,

*In the Promise of American Life.*

“A new day of unmeasured opportunity is dawning upon the Church. She cannot meet it unless she can command the time and thought of the strongest men in her ranks, just as the State commanded the leaders of science and business for war, the ‘dollar-a-year men’ who left the highest salaried positions to serve their country freely in the great War. Such men the Church is gaining in increasing numbers. A leading young business man of an eastern city told the writer that he was making his plans so that he might some day give half his time to distinctive Christian work. Another in that same city is giving two-thirds of his time to such service. A third, the head of a large corporation, is not too busy to travel across the continent for a missionary convention, or to care year in and year out for a great Sunday school in a downtown district. And these men all give as a minimum a tenth to a fifth of their income.”

Business as service is capturing the imagination of business men who are trying to inject the principles of Christian stewardship into modern business. The chance to serve is the really big thing in life. This was the sentiment voiced by young McLaughlin who, in the crisis of the tragic Iroquois Theatre fire in Chicago, carried twenty-eight women and children to safety, but in doing so inhaled the flames himself. Later as he lay dying at the hospital he said: “I ask no sympathy or pity; some men get their chance at fifty, some at forty, some at thirty; I got mine at twenty, and am happy to die.”

### How Many Get Rich; Righteously or Otherwise?

Only one of a hundred men, all starting at twenty-five with good health and equal opportunities, will be wealthy at sixty-five.

At thirty-five—5 died; 10 are wealthy; 10 well-to-do; 40 live on their earnings; 35 show no improvement.

At forty-five—16 died; 1 wealthy; 3 well-to-do; 65 live on their earnings; 15 no longer self-supporting.

At fifty-five—20 died; 1 wealthy; 4 well-to-do; 45 live on their earnings; 30 not self-supporting.

At sixty-five—36 died; 1 wealthy; 4 well-to-do; 5 living on their earnings; 54 not self-supporting.

FAY STEVENSON,  
*In New York World.*

### Business Is Honey-Combed with Sentiment

“Get rid of your starch and stiffness and your ‘I thank the Lord I am not as other men.’ Cease trying to be the Grand Duke and become humbly the servant and helper of your people. There is more caste in business than in India. Caste is not only unChristian, it is absurd, it is dangerous, it is inefficient.

“It is time to scrap the silly phrase, master and man. No man can be a true leader who is himself unteachable, arbitrary and stubborn. Work must be co-operation. Talk man to man. Someone has said:

'You can't hate a man you know.' Expel all snobbery. Many business men regard sentiment as mental weakness. They say, 'There is no sentiment in business.' In a revolt against sloppy, mushy sentimentalism they have gone too far in the other direction. 'But the truth is that in the game of life, hearts are trumps. Business is honey-combed with sentiment.' ”

*“Humanizing Business.”*

### The Difficult Job Must Be Done—Christianize Our Dollars

“It is not altogether unlikely that a wrong attitude toward money stands between more people and their right relationship to God than any other one thing. The man who consistently undertakes to apply Christian principles to his earning, spending, saving or investing has cut out no small or easy task. Yet it is vital to well-rounded Christian experience.”

E. A. HUNGERFORD,

“Can a Man Christianize His Dollars?”

In Thrift Magazine.

*“I ask no heaven till earth be Thine;  
No glory crown while work of mine  
Remaineth here.  
When earth shall shine among the stars,  
Her sins wiped out, her captives free,  
Her voice a music unto Thee,  
For crown, more work give Thou to me.  
Lord, here am I.”*

FROM  
MISSIONARY METHODS FOR  
CHURCH AND HOME

KATHARINE SCHERER CRONK

We should ask for larger gifts. A board secretary called on a woman and, with some hesitation, asked for a contribution of \$75 for a scholarship for one boy in Japan. She gave him \$4,000 to erect a new dormitory for many boys. Not long ago a man declined to give a contribution of a single dollar for missions. A few months later he was asked for \$500 to make possible the opening of a chapel. He wrote a check for that amount. Our little requests do not arouse a great interest.

In these days of ours, when there is so much demand for new methods and catchy devices for our missionary work, let us make sure that deep down as the underlying foundation of every other method we place prayer as our first and chiefest method of work.

### Methods for Prayer in Our Individual Lives

A boy who went to carry an important message for his father was late and hurried off to the task as fast as he could. Breathless and exhausted he reached his destination; then he gasped: "Oh, I was in such a hurry I forgot to get the message I came to bring." In the busy whirl of our lives many of us are rushing out to the task to which we have consecrated ourselves—the carrying of His message—without tarrying awhile to get the message ere we go, without interceding for the work ere we

face it. If our missionary workers would determine upon prayer as their chief method of work, what could we not accomplish? Many of us who have an impulse to give prayer a definite time and place in our lives "fall away" because we are amazed to find the pathway to intercession beset with difficulties. When we discover that we do not drift easily into a period of daily prayer and that it is really a difficult task to pray, we have a feeling that something must be wrong with us and that unless prayer is spontaneous, and irrepressible, we should not pray. We forget Paul's terms "strive" and "labour," which indicate that prayer may require some efforts.

### Meeting the Need for More Money

At every conference on methods there are eager queries: "Can you give us any new methods of raising money? That is what we need most of all." The Bible has very little to say on the subject of raising money. It has much to say on the subject of giving money and using money. What we need is not clever devices for extracting gifts, but abiding principles for training givers. God's people have in their pockets, in their vaults and in their business all the money God needs for missionary enterprise. When we stoop to devices which we condone by saying, "Of course it is not the best way, but we needed the money so much we thought it would be all right," we belittle the power and the riches of God. We have bent our backs in freezing ice cream and stewing oysters instead of bending our knees in prayer. We can pray more money into the mission

treasury than we can either freeze or stew into it.

Every canvass for funds should be begun in prayer. All special needs may be met by prayer. A mission board secretary had arranged to go to a woman of great wealth to ask for a contribution for missions. Time and again she had been asked for gifts to missions, but she had never made a large gift. Before this secretary made his visit, a group of earnest men and women agreed as touching this thing they would intercede with God. They were rejoiced to hear that, in answer to their prayers, a gift of ten thousand dollars was made. Let us be done forever with the deprecatory introduction to a presentation of a great financial opportunity: "We have now come to the unpleasant part of our program." Let us banish forever our "begging committees." Let us decide once for all that we will never lower our standards to raise money. Then let us pray earnestly for the money that is needed and, as ambassadors with the profound consciousness of carrying a message from the King, let us present to God's stewards the needs and claims of His Kingdom. A definite statement of financial needs and opportunities should be placed in the hands of each member as an aid to prayer.

### Giving Money and Service

The real headquarters for the campaigns that furnish the millions of dollars needed for the missionary enterprise are at mother's knee. A man who has given hundreds of thousands of dollars for missions replied when he was asked how it happened

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that he made such large gifts: "It didn't happen at all. When I was a little boy my mother taught me to set aside for the Lord's treasury a certain part of all the money I had. I simply have more money now than I did then."

It is not "frenzied finance," but the careful home training in stewardship that will fill missionary treasuries.

In the home of one of our great missionary leaders there is a strong box known as the Lord's treasury. Into that box father, mother and the children put at least one-tenth of the money that comes into their hands. From there the church envelopes are filled on Sunday mornings with amounts agreed upon in council for the gift of each member of the family. Special offerings also go into this box. Frequently the family agree together that they will do without something they had expected to have in order to make a gift for some special object. The family all discuss together the purposes for which the "Lord's money" shall be used, and there is a deep and abiding interest in the work in which they have part. In this home the giving is regular and systematic. It is sacrificial, for the members of the family individually and collectively deny themselves many things in order to make larger gifts, with a spirit that is as fine and as contagious as was the spirit of "meatless days."



THE RELATION BETWEEN SEEING AND  
DOING

## What They Saw and What They Did

Captain Allen Gardiner, an English naval officer, saw the hopeless condition of the natives of Tierra del Fuego, whom Darwin pronounced "lower than many animals and incapable of being civilized."

He determined to return to South America as a Messenger of the Cross. There he gave his life in the effort to bring the Gospel to those destitute people.

A party of tourists were "seeing China." One young girl was impressed with the need of Chinese girls for Christian schools and teachers.

She let her friends return to America without her, and Frederica Mead stayed in China to teach in Ginling College, Nanking.

A man of wealth was shown through an orphan home and saw the need and destitution of the children there. He wrote a check which provided a pair of shoes for the little bare feet of every orphan child in the home.

Some girls in a Southern city were taken to visit the Negro quarters and saw that the cooks going out to work either locked their small children in a room alone or turned them out on the streets. These girls started a day nursery for Negro children and secured funds to provide nurses, a kindergarten teacher for the younger children and industrial teachers for the older ones.

A girl who went to the Blue Ridge Mountains in North Carolina for her summer vacation saw the ignorance and destitution of some of the children of the mountains. She wrote back home for Bibles and papers and spent her vacation teaching the children, who had never had any other chance to learn.

When the Laymen's Missionary Movement began its work, a party of sixty-six laymen went out to see for themselves the mission fields of the world.

When they returned their messages so stirred the first Laymen's Conventions that gifts still continue to come in to supply needs they saw in non-Christian lands.

### One Way of Hearing a Call

A missionary was invited to address a children's meeting. She told the children about those other children who had never heard of the Saviour. They listened eagerly. She showed them some interesting curios. They looked at them with keenest interest and touched them with wondering awe. She burned incense sticks to show how these other children worshipped their idols. She passed around some cakes she had brought from the mission station. Through each of the five senses she tried to interest the children in the dark-skinned people of her mission. They were interested. Their hearts were filled with sympathy for these other children who lived always in fear of evil spirits and they wanted to help them. When the missionary finished, the superintendent said: "We have been so happy to have our dear Mrs. Blank with us today to tell us these interest-

ing stories. I am sure that all of us have enjoyed hearing her and that we are going to try to do more for the little children who have never heard of Jesus. All of you who are going to try, raise your hands." Every little hand was raised. The children were sincere about it, but they must have been forced to the conclusion that the whole matter was disposed of by a raising of hands, for that was the last they ever heard of it, and all they ever did about it. The next missionary talk they heard could not make as deep an impression on them, and by and by the subtle insincerity, which the Lord recognized in those who protested their love to Him, yet did not the things that He said, will cloak them, unless a wiser teacher makes use of the sixth sense in their missionary training.

### A Better Way

A missionary made a similar talk to a group of children. When she finished, the superintendent looked into the interested faces of her boys and girls and said: "What can we do for these children who never heard of Jesus?"

Up went a little hand.

"What is it, Robert?"

"Couldn't we pray for them?"

"Yes," said the superintendent. "Let us pray for them." Reverently the little heads were bowed and reverently the children followed in the prayer as she led them.

"Is there anything else we can do?"

A hand wriggled violently and, in answer to the teacher's nod of recognition, the boy to whom the hand was attached said: "Say, if they had Bibles couldn't they read about Jesus?"

The speaker fairly beamed over the originality of his suggestion. He felt like the owner of the copyright. The superintendent beamed, too.

"That would be one of the very best things to do—to send them Bibles," she said. "We can get Bibles in their own language now, so they can read them for themselves."

"How much will one cost?" instantly came the inquiry from the originator of the plan.

"We can get a good Bible now for fifty cents," answered the missionary.

Quick as a flash a small brown hand dived down into a small brown pocket. There was no rattle of coins. Evidently there was nothing left to rattle when the triumphant hand came up, firmly grasping a half dollar.

"Get one," said the boy laconically, as he placed the coin in the missionary's hand.

"Wait a minute," said another boy as he darted out the door. In a few moments he was back again with fifty cents. "Father said he'd lend me this fifty cents until I got home to get it out of my bank. That'll get another Bible.

A little fellow sat looking wistfully at the two big, shining coins. "Can you get just part of a Bible?" he asked timidly.

"To be sure you can," answered the missionary heartily. You can get the Gospel of John for ten cents."

The boy's face shone as he put his hand in his pocket and drew out his dime.

"Could I send you some money to buy some Bibles?" asked another. The teacher wrote down the missionary's address on a card and gave it to the child.

"Now," she said, "is there anything else we can do?"

There was a moment's pause, as those earnest little hearts faced the great need of the world for Christ. Then a hand went up.

"Maybe," said a serious voice, "I could go over there when I am grown and tell them about Jesus as she did."

That missionary talk made an impression that will last.

### THREE STORIES

1. A missionary mother was paying her bill at the close of a summer conference. That mother was not a woman of wealth, yet she had two sons and two daughters with her at the conference.

"How do you manage to do it?" asked her friend.

"Well, it is not easy," was the answer, "but you see I count that the strongest missionary influence which I can bring to bear on my boys and girls is to have them see and come in contact with the people I want them to be like, so all during the year I save up all I can to make it possible to have my children

at this conference, so that they may see and know the great leaders of the world." One of those sons is now a missionary to China, and the indications are that the other children will either be foreign missionaries or missionary leaders in the homeland.

2. The entertainment committee for a large missionary convention placed at the home of a woman of great wealth a plain, unassuming little missionary from India. "Why didn't they send her some of our rich delegates, who would know what to do in such a palace?" wondered some of the delegates. But the little missionary did know what to do. For the first time in her life the woman with millions saw, with her own eyes, in her own home, a woman who made foreign missions a reality to her. Suddenly India seemed to have crossed the ocean and to have come right to her very door. That her dollars should begin to cross the ocean and go to India was only a natural result.

3. When Dr. John Scudder, the pioneer medical missionary from America to India, came home on furlough, thousands of children went to his meetings to see the "missionary doctor." Years afterward, missionaries in many lands testified that their first missionary impulse was received, as they looked at this missionary hero, and scores of workers in the homeland dated the beginning of their interest to the day on which they met Dr. Scudder.

## A COMPOSITE DEACONESS

An Atlanta, Georgia, pastor has furnished us the following unusual story of his composite deaconess:

“To state our case in brief: we needed a parish deaconess and we had no money with which to employ one. I began to study the situation. There came to me a realization of the fact that right in our congregation were people who could do much of the work of a deaconess. Taking my text from the Bible and my illustration from the Korean Church members, who gave not only of their money, but of their time also, I preached a sermon on service and asked for pledges of time to do the Lord’s work under the pastor’s leadership. The result was a revelation. Different members volunteered so many hours a day or so many hours a week that we soon had a full-time composite parish deaconess promised.

“Then I found myself up against the hardest work and the biggest opportunity I have ever had. My hands were full keeping my workers busy. I found a vast difference between trying to do all the work myself and in directing other people in doing it. Blue Monday vanished from the face of my calendar. I had no time for it. Here were dozens of people ready to work. Early Monday morning I had to get down to going over the reports of the preceding week and outlining the work for the new week. Every worker called at my study for an outline of work to be done. In my search for things to keep them busy I found some great new opportunities. There

were women who pledged hours each day for visiting and for ministering to the sick and needy. That led to a systematizing of visitation and relief work. The cards of strangers who were at the services on Sunday went right into Monday's budget of work. Here were girls ready to read to 'shut-ins.' We had to hunt up sick folks to be visited and read to, and we found some who had been woefully neglected. We began to work in various city institutions we had never considered a part of our parish. We found institutions entirely without any religious services. Here came messenger boys ready to carry messages. Here were business men who pledged time more valuable than money.

"When certain influential men began to take time to go out to talk with other men about attendance at church services and their relation to the Kingdom of God, we soon reached the point at which we no longer looked cautiously around to see whether there were enough men present at the evening service to take up the collection. A young man who was cooped up in an office all day volunteered service there with his typewriter. One by one the pledges continued to come in until we had a deaconess of gifts so diversified that every department of the church work waked to a new and fuller life as our congregation became a congregation not only of hearers of the Word, but of doers also."



**WHAT ONE WOMAN DID**

A pastor came back to his work after a month's vacation with a new light in his eye and a new energy in his planning. Throughout the parish it was evident. New members were enrolled, and far-reaching plans were projected. The church officials were full of joy. Now he seemed to be getting a masterful grip on the situation. He had been very tired and his vacation had made a new man of him. A woman who could not do a pastor's work had made it possible for a pastor to do his work more efficiently.

**START THEM EARLY**

A barefoot country boy has learned his lesson of stewardship so well that he takes a penny out of his dime and gives it to missions and then puts another penny in the basket for his offering. A few years pass and a business man of New York says to his pastor: "Count on me for \$250 more this year for the Lord's work. I've had a \$2,500 increase in salary and I'll add a thank-offering above that for some special work."

**FROM  
A MAN AND HIS MONEY**

HARVEY REEVES CALKINS  
**The Value-Tithe and Teaching**

Granite rock is an enduring foundation for temples and for palaces, but it makes an indifferent grindstone. When the foundation law of the tithe

is pressed into a financial campaign, in order to turn money into depleted church treasuries, or provide for a missionary budget, it is an act of violence against the whole structure of Christian doctrine. This primal law of acknowledgment, whose purpose is to denote the divine sovereignty, has been lugged into finance committees as "the tithing plan," and its comparative merits discussed with the "subscription plan," and the "apportionment plan," and the "pew-renting plan." It is the history of every fundamental doctrine that its friends have been its enemies. That the tithe still abides, and daily increases in strength, in spite of petty notions concerning it, is proof of its inherent vitality.

It is so evident that the observance of the tithe will solve the harrowing problem of church maintenance and missionary advance that it is natural, and would seem absolutely necessary, to press the tithe for the support of Christian work. But the Lord our God is a jealous God. It is himself, and not his kingdom, that is first. When a minister preaches the tithe for the sake of the budget he has unwittingly cheapened a great message, which may therefore be defeated by its own irreverence. It is for this reason that many high-minded, though undiscerning, ministers will not preach the tithe at all; and it is for this reason that many high-minded laymen will not accept it when they hear it preached. High truth, for revenue, awakens suspicion. Native instinct is always right.

THE TESTIMONY OF A WESTERN  
SENATOR

I am permitted to repeat the words, spoken to me by a Western senator, as we sat in the quiet of his library. He spoke with feeling: "I was a Christian man; I never doubted the fact of God, nor the truth of his revelation. I think it is fair to say that I lived a consistent Christian life and helped my fellow men. But it was not until I recognized God to be the actual owner of the property which I held that I understood the thrill of fellowship with God. When I paid my tithe, in acknowledgment of that ownership, it seemed as though every fiber of my being acknowledged him. I knew that God owned not only the property which I possessed, but myself as well. From that day to this, fellowship with God has been natural and easy."

## A DEFENSE IN STEWARDSHIP

Stewardship alone can defend a man against "the deceitfulness of riches," and curb the wickedness that would increase its possessions by evil devices. A wealthy young steward in Oregon remarked to me (I quote his words exactly): "More than once I have turned down an opportunity to make a pretty profit; I had a 'hunch' my Partner would not stand for it."

## TEACHER'S GUIDE TO REGARDING THE TITHE

Tithing is often taught as a commandment of the law, enforcing the will, whereas it is a commandment of the Lord, enlightening the eyes; it makes clear and plain what intuition has already apprehended. If a Christian man is informed that he ought to set apart a tenth of his income because it is thus written in the Scriptures, at such a chapter and such a verse, it is like a grocer sending in a statement of account accompanied by a marked copy of the penal code. Average Americans pay their bills without aid from the sheriff!

### GIVE THROUGH YOUR CHURCH

This is what we mean: A prosperous layman contributes five thousand dollars to his alma mater. The gift is made after full reflection. The draft is sent from his downtown office, and is duly acknowledged by the treasurer of the college. The fact, with suggestive comment, is presently announced in the newspapers. Now, the whole purpose of this offering is to enlarge the work of Christian education, but what a bald and secular setting for such a gift! The thrill of it never reaches the heart of the church. This benefaction to the college is merely the personal remembrance of one man. The church, as such, has no particular interest, for the church offerings with which the people are familiar are dollar bills and odd silver, for "expense money." That is why it is so desperately hard in most churches to lift the offertory into the dignity of worship. Rather let this gift pass through the local church,

as a check passes through a clearing house. It would be fitting that the minister and the treasurer of the church should have knowledge of the intended offering. It is a special gift, and therefore it may receive special mention at the time of the offertory. The draft for five thousand dollars is in the hands of the minister, who stands as the representative of the congregation, to devote this gift to God. The church treasurer, with a thrill of faith that does not always come to him, records the offering under "Education," and tomorrow the draft is forwarded to the treasurer of the college. What has happened? This: the church as such is vitally aware that Christian education has been committed into its hands as a part of its great work in the world. Not a single donor only, but the church itself has been knitted to the college.

