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A FARMER AND HIS TITHE

A CONCRETE DISCUSSION
ARRANGED BY

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HOW A FARMER MAY TITHE.

It is conceded that the farmer has more difficulty in estimating his exact income than men of other vocations. It is no unusual thing to hear farmers say that it is impossible for them to estimate their income accurately, and therefore it is impracticable for them to tithe. That their claim is not valid, however, is indicated by the fact that the Jews, to whom God first gave this law, were at that time a farming people; indeed, the law of the tithe is usually stated in agricultural terms.

“And all the tithe of the land whether of the seed of the land or of the fruit of the tree is the Lord’s; it is holy unto the Lord.” Leviticus 17: 30.

“Thou shalt truly tithe all the increase of thy seed that the field bringeth forth year by year.” Deuteronomy 14: 22.

“Bring ye all the tithes into the storehouse that there may be meat in mine house and prove me now 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. And I will rebuke the devourer for your sakes, and he shall not destroy the fruits of your ground; neither shall your vine cast her fruit before the time in the field, saith the Lord of hosts.” Malachi 3: 10, 11. These passages indicate that God requires the farmer to tithe, and God never demands the impossible or even the impracticable.

Position of the Government.

The Government also recognizes that the farmer can learn to calculate his income and is always ready to furnish him help when necessary. Uncle Sam even requires him to make oath to the effect that his estimate is correct "to the best of his knowledge and belief." If the Government would guarantee a bonus of 10 per cent on incomes that are correctly reported, no doubt all farmers would learn to make a true record of all receipts and expenditures, however minute, and be able to report with reasonable exactness the amount of their increase. Such a proposition would greatly stimulate bookkeeping among the farmers and lead us to see that the farmer who is anxious to pay the Lord His tithe can learn how to estimate it.

Interested Man Resourceful.

If a man's heart is really enlisted in the matter, he becomes resourceful and ingenious. This is the testimony of a cloud of witnesses that have put this matter to the test.

One credible witness says: "To me it is plain as day. It is the same as finding the sum that is subject to the income tax. We are allowed to deduct all expenses that are made in the running of our business. The remainder is our net income."

Another farmer says: "A farmer may tithe easily, if he desires. If he raises all of his hogs, lambs, cattle, and chickens, also the feed that is given to the stock, fowls, etc., when

eggs and animals are sold, at least one-tenth must go into the Lord's treasury. If the grain is sold, one-tenth belongs to the Lord. If the farmer has to purchase feed and hire labor, then this expense may be deducted from the sale of his stock, grain, and other products. One-tenth of all the increase or profit belongs to the Lord, and then what one contributes beyond this is really a gift. If a man really wants to tithe it is easy and simple. The Lord has richly blessed me since I began to tithe; this is according to His promise."

This brother is a successful farmer and a zealous Christian, held in high esteem by his neighbors.

Plan of Another Farmer.

"Since I began to tithe, I have kept a strict book account, both of sales and the expense of production. In the expense account are such items as these: Taxes and insurance, seed and feed purchased, fertilizer, hired help, etc. When I deduct these items from my gross sales I have my net income. Since I began paying God His tithe, He has not only blessed me spiritually, but materially, and has made it possible for me to give Him offerings each year in addition to the tithe."

W. D. Powell suggests in his tract that the farmer estimate each crop separately, and uses the following illustration: "Let us take your wheat crop of thirty acres. The cost of your seed is \$120.00. The preparation of the land and planting, in addition to your own labor, costs you \$60.00, reaping and threshing \$60.00,

making a total expense of \$240.00. You harvest 600 bushels and the market is \$1.00 per bushel; when you deduct the expense of \$240.00 from \$600.00, the amount your wheat is worth, you have \$360.00, the sum to be tithed. Your other crops may be estimated in the same way, bearing in mind that you are required to tithe what the family consumes the same as what is sold."

In estimating the vegetables consumed each day from the garden, there will need to be some care in keeping the record if we reach an accurate estimate. In the case of potatoes, beans, etc., we may keep a record of the number of meals and determine about what amount is needed for each meal.

The value of the potatoes consumed should be added to the value of those sold; then the expense of production, including seed, fertilizer, hired labor, etc., should be deducted and the rest represents the sum to be tithed. Thoughtful Christians will devise different methods of keeping the record. The matter of detail may be safely committed to those who are anxious to do their full duty.

Another Statement.

A high authority puts it this way: "If you are a farmer, it is all the money you receive for the products of your farm and the cash value of all that your family consumes. From this gross amount it is right to deduct, before tithing, all money paid for hired help, seed, feed, taxes on your farm buildings, also cash

outlay for repairs on buildings, farm implements, etc.”

The Christian farmer is so deeply grateful for the Lord's daily blessing that he will be generous with the Lord in the estimate he makes and give his Heavenly Father the benefit of every doubt. He knows he must look to God for the warm sunshine and the refreshing shower, as well as protection from the devourer and the destructive storm.

It is helpful always to bear in mind this general principle—our gross income includes the revenue we receive from all we sell plus the amount of farm products, animals, etc., consumed by the family. From this we are allowed to deduct all the legitimate expenses of conducting this business, but must not count the labor of the family as an expense. What is left should be conscientiously tithed; this sum represents the real increase.

“Cox's Farm Accounting,” a book that costs \$5.00 and will last a farmer for years, simplifies the bookkeeping of the farmer to such an extent as to enable any man that can write and make simple calculations to keep his accounts accurately. If you wish to purchase a copy of this book, write to Waldo P. Johnson, 1109 Gloyd Building, Kansas City, Missouri.

A Striking Experience.

In closing this concrete discussion it seems proper to present the following testimony from M. A. Robinson, Deerfield, Florida:

“For forty-one years the tenth of my net income has been used for the glory of the Lord

and for the spread of His kingdom in the earth. Indeed, I have not stopped with the tenth; there is such joy to me in using the money God has entrusted to me for the promotion of His kingdom that I am happy to give more.

“I am a truck farmer on the east coast of Florida, having in cultivation about twenty acres; during the winter months the products are shipped north. The way I have been prospered is little short of a miracle. At this place are a number of farmers who plant from fifty to one hundred acres each a year, but none of them has made as much net profit as I have. For many years I have averaged about five thousand dollars a year net profit.

“I pledged to the 75 Million Fund \$1,000, or \$200.00 a year. In April, 1920, I paid \$200.00, the exact amount of my first payment; in April of 1921, I was able to pay \$1,800.00; in April of this year (1922) my payment was \$1,000.00. So you see that, instead of paying my pledge of \$600.00 for the first three years, the Lord enabled me to pay \$3,000.00.

“I am sixty-three years old; if our Heavenly Father should be pleased to continue me here and give me health and strength, I may be able to pay a thousand annually for many years to come.

“The dear Lord only knows when my work here below shall be done. I have enough in money and government bonds to keep me and my wife in comfort all our days. So all I make above expenses from now on goes to

spread the glorious kingdom of my dear Lord in the earth.

“Jesus is what He claims to be—the Son of God, the Redeemer of men. My faith has never wavered; I know for a certainty that my name is written in the Lamb’s book of life. I have no fear of death. I simply take Jesus at His word. John 6: 47 is the sweetest passage in all the Bible to me: ‘Verily, verily I say unto you, he that believeth on Me hath everlasting life.’”

Such testimony is unanswerable; it is the pragmatic test.

“And seeing the man that was healed standing in the midst of them, they could say nothing against it.”

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