though always deduct the price of targets first. The value of a point is now established; and it now only remains to multiply the value of a point by the number of points scored by each contestant, which gives the amount each is entitled to.

In order to make it as explicit as possible, an event is here worked out and arranged in the manner in which it should appear in the cash book. This is a 15-target event, entrance $1.50—four moneys—ratio 5-3-2-1. Targets one cent.

| | Score | Points | Amount due. |
|---|---|---|---|
| Thompson, | 13 | 2 | $2.10 |
| Gambell, | 12 | 1 | 1 05 |
| Sims, | 12 | 1 | 1.05 |
| Neeley, | 14 | 3 | 3.15 |
| Dumas, | 10 | — | —— |
| Lyons, | 11 | - | —— |
| Howe, | 8 | — | .—— |
| Dickins, | 14 | 3 | 3.15 |
| Bernard, | 11 | — | —— |
| Williams, | 11 | — | —— |
| Frank, | 15 | 5 | 5.25 |
| Arnold, | 10 | — | —— |
| Gray, | 11 | — | —— |
| Dering, | 14 | 3 | 3.15 |
| | | 18 | $18.90 |

14 entries, $1.50 purse,     $21.00
210 targets, one cent each,     2.10

Purse.     $18.90
Points, 18) 18.90 (1.05, value of point.

## HIGH GUN SYSTEM.

This system of division is becoming more popular as the shooters of the country begin to properly comprehend it. Many infer that this means only three, four, or five high guns, and therefore believe that it is impracticable. While this is true in some respects, it need not necessarily be the case, for the scope of the system can be so extended as to assure a fixed number of the participants a part of