

METHOD IN PERFECTION. An exchange paper gives the following account of the business arrangements in a Philadelphia dry-goods store: "The amount of sales made at this store is about \$300,000 annually; each department in the store is alphabetically designated. The shelves and rows of goods in each department are numbered, and upon the tag attached to the goods is marked the letter of the department, the number of the shelf and row on that shelf to which such piece of goods belongs. The cashier receives a certain sum extra per week, and he is responsible for all worthless money received. Books are kept in which the sales of each clerk are entered for the day, and the salary of the clerk cast as a per centage on each day, week and year, and at the foot of the page the aggregate of the sales appear, and the per centage that it has cost to effect these sales is easily calculated for each day, month or year. The counters are designated by an imaginary color, as the blue, green, brown, &c. counter. The yard-sticks and counter-brush belonging to it are painted to correspond with the imaginary color of the counter, so, by a very simple arrangement, each of these necessities is kept where it belongs, and should any be missing the faulty clerks are easily known.

All wrapping paper coming into the store is immediately taken to a counter in the basement, where a lad attends with a pair of shears, whose duty it is to cut the paper into pieces to correspond with the size of the parcels sold at the different departments to which he sees that it is transferred. All pieces too small for this, even down to the smallest scraps, are by him put into a sack, and what is usually thrown away by our merchants, yields to this systematic man some \$20 per year. In one part of the establishment is a tool closet, with a work-bench attached; the closet occupies but little space, yet in it we noticed almost every useful tool, and this arranged with the hand-saw to form the centre and the smaller tools radiating from it in sun form; behind each article is painted with black paint the shape of the tool belonging in that place.

It is consequently impossible that anything should be out of place except through design, and if any tool is missing the wall will show the shadow without the substance. Such is the salutary influence exerted by order that those who enter this employ habitually careless and reckless are reformed entirely, and system, which before was irksome, has become to them a second nature. The proprietor's desk stands at the farther end of the store, raised on a platform facing the front, from which he can see all the operations in each section of the retail department. From this desk run tubes connecting with each department of the store, from the garret to the cellar, so that if a person in any department, either porter, retail or wholesale clerk wishes to communicate with the employer he can do so without leaving his station. Pages are kept in each department to take the bill of parcels, together with the money paid, and return the bill receipted, and the change, if any, to the customer. So that the salesman is never obliged to leave the counter; he is at all times ready either to introduce a new article or watch that no goods are taken from his counter, excepting those accounted for.

His peculiar method of casting the per centage of a clerk's salary on his sales enables him at all times, (coupling it with the clerk's general conduct and the style of goods he is engaged in selling,) to form a just estimate of the relative value of the services of each, in proportion to his salary. By the alphabetic arrangement of departments, numbering of shelves, and form of the tools, any clerk, no matter if he has not been in the store more than hour, can arrange every article in its proper place, and at any time, if inquired of respecting, or referred to by any clerk, the proprietor is able to speak understandingly of the capabilities and business qualities of any of his employees. He has brought up some of the best merchants at present engaged in the trade, who do honor to the profession as well as his tutor.

The Weather of yesterday was most extraordinary for the season. The thermometer was very nearly up to the point of summer heat. The day was, in every respect, more like one of May than December.

The City Ice Boat made her appearance on the Delaware yesterday, in perfect trim for the winter's operations. She has been greatly improved since last season. This boat is invaluable to the commerce of our port.

Reported for the Inquirer.

Dec. LOCAL ITEMS. 28, 1848

The New Clock for the Spring Garden Hall.—Yesterday afternoon, we paid a visit to the extensive clock manufactory of Mr. L. Tyson, back of 130 Race street, between Fourth and Fifth, and there saw the works of the clock, contracted for by the Board of Commissioners of Spring Garden, several months since. They are a beautiful specimen of the skill and workmanship of the gentleman chosen to execute the order, and, no doubt, it will be the forerunner of many an excellent and profitable contract. The pendulum is twenty feet five inches in length, having a vibrating motion of twenty-four times in a minute, and suspended on cast steel friction rollers—ball weighing ninety-six pounds. The pallets are of agate, with balance wheel pivots running in agate—the mail wheels, of cast iron, are twenty-six inches, and the others twenty-four in diameter. The maintaining power wheel is also of the same metal, and all the others are of brass, superbly finished, and nearly equal, in hardness, to bell metal. The arbors and pinions are all of cast steel; and the teeth of the wheels and leaves of the pinions are cut with the utmost exactness, on a dividing engine. The motion is communicated from the clock to the dial work by an upright shaft of about eighteen feet long. The dial work is particularly worthy of notice, for its easy motion, firmness, and the perfect control it exercises over the hands. In short, the whole of the work is so constructed as to bring the teeth and leaves of the wheels and pinions together on the line of the primitive circles. This arrangement, taken in connection with the peculiar form of the curves of the teeth, and the running of them particularly close on the line of the centres, prevents that friction so often found in wheel work, in machinery. The clock will be placed in the

TIMES & KEYSTONE.

PHILADELPHIA, MONDAY, DECEMBER 28.

MERRY CHRISTMAS.

This day is the anniversary of the advent of the Saviour—Merry Christmas!—a day generally observed as the occasion for friends meeting together at the festive board and exchanging mutual congratulations. Christmas is a day of rejoicing—of social gatherings—of unrestrained merriment. To the young Christmas brings mirth in its train—a day of freedom, in its broadest sense—when pa and ma are asked to stand aside and give way to the romp. "A Happy Christmas," therefore, to all our readers male and female, old and young. As appropriate to the occasion we insert the following admirable production of Professor C. C. Moore. It will be read with delight by all our young readers:

ANNUAL VISIT OF ST. NICHOLAS.

'Twas the night before Christmas, when, all through the house,
Not a creature was stirring, not even a mouse;
The stockings were hung by the chimney with care,
In hopes that St. Nicholas soon would be there;
The children were nestled all snug in their beds,
While visions of sugar plums danced through their heads;
And mamma in her 'kerchief, and I in my cap,
Had just settled our brains for a long winter's nap—
When out on the lawn there arose such a clatter,
I sprang from my bed to see what was the matter;
Away to the window I flew like a flash,
Tore open the shutters, and threw up the sash.
The moon on the breast of the new fallen snow,
Gave the lustre of mid day to objects below;
When, what to my wondering eyes should appear,
But a miniature sleigh and eight tiny reindeer,
With a little old driver, so lively and quick,
I knew in a moment it must be St. Nick.
More rapid than eagles his coursers they came,
And he whistled and shouted, and called them by name;
"Now, Dasher! now, Dancer! now, Prancer! now
Vixen

On, Comet! on, Cupid! on, Donder and Blixen!
To the top of the porch! to the top of the wall!
Now, dash away, dash away, dash away all!"
As the leaves that before the wild hurricane fly
When they meet with an obstacle, mount to the sky,
So up to the house top the coursers they flew,
With the sleigh full of toys—and St. Nicholas too;
And then, in twinkling, I heard on the roof,
The prancing and pawing of each little hoof.
As I drew in my head and was turning around,
Down the chimney St. Nicholas came with a bound.
He was dressed all in fur, from his head to his foot,
And his clothes were all tarnished with ashes and soot!
A bundle of toys he had slung on his back,

And he looked like a pedlar just opening his pack;
His eyes—how they twinkled! his dimples, how merry!
His cheeks like roses, his nose like a cherry!
His droll little mouth was drawn up like a bow,
And the beard on his chin was as white as the snow.
The stump of a pipe he held tight in his teeth,
And the smoke, it encircled his head like a wreath.
He had a broad face, and a little round belly,
That shook, when he laughed, like a bowl full of jelly.
He was chubby and plump, a right jolly old elf;
And I laughed, when I saw him, in spite of myself.
A wink of his eye, and a twist of his head,
Soon gave me to know I had nothing to dread.
He spoke not a word, but went straight to his work,
And filled all the stockings—then turned with a jerk,
And laying his finger aside of his nose,
And giving a nod, up the chimney he rose.
He sprang to his sleigh, to his team gave a whistle,
And away they all flew, like the down of a thistle.
But I heard him exclaim, ere he drove of sight,
"HAPPY CHRISTMAS TO ALL, AND TO ALL A GOOD NIGHT!"

Dec. 1848. OUR CITY AND THE HOLIDAYS.

Amusements, Stores, Strangers.

Philadelphia was never more abundantly supplied with amusements than at the present time. The Italian Opera Troupe are still at the Chesnut Street Theatre, and are delighting the lovers of music. Last evening, Wilson, the celebrated vocalist, gave his first entertainment on the "Songs of Scotland," at the Musical Fund Hall. It is unnecessary to say a word with reference to this gentleman. Years ago he had established a reputation as one of the first of living vocalists, and he has fully sustained it ever since. To-morrow night Strakosch will give a Farewell Concert at the Musical Fund Hall, when he will be assisted by Miss Northall and the Orchestra of the Italian Opera Company. The Circus is in the full tide of successful experiment. The Arch and Walnut Street Theatres are conducted with more than ordinary enterprise, the Panorama of the Mississippi still attracts crowds to the Masonic Hall, while Sherman & Tousey's Panorama of Taylor's Campaign in Mexico, still excites the liveliest interest. The Zoological Institute under the management of Messrs. Raymond & Waring, has become one of our most popular resorts. Musical and other entertainments take place nightly in Diorama Hall, Arch Street above Sixth, while Gen. Tom Thumb holds his Levees daily and nightly at the Masonic Hall. In addition to all these, the lovers of Art may delight themselves for hours by examining and admiring Rossiter's Great Scriptural Painting of the "Return of the Dove to the Ark," as exhibiting at the Academy of Fine Arts, or the admirable group of Marble Statuary, representing "Hero and Leander," as executed at Rome, by the gifted Steinhauser.

The reader will perceive that here is quite a formidable list; but these are not all the attractions of Philadelphia at the present moment. Our city is in its holiday attire. Our storekeepers are in full preparation for customers, with reference to Christmas and New Year, and appropriate presents to relatives and friends. Thus their various establishments are adorned and beautified in the most tasteful manner. We who live in the midst of this flourishing metropolis, and to whom these stores are as familiar as the faces of old and cherished friends, nevertheless, discover much at this season, of extraordinary attraction. What, then, must be the case with strangers? What enjoyment must they derive from a visit to the many glittering establishments that now embellish Philadelphia. A visit could not be paid at any period of the year with more certainty of experiencing pleasure.

Real Estate Sale.—The following sales were made by M. Thomas & Sons, at the Exchange, last evening:—252 shares Delaware Mutual Insurance Company stock, 2½; \$375 scrip do. do., \$50; 3 shares Mercantile Library, 8¼. Residence, Locust street, near Rittenhouse Square, 17 by 90 ft., \$5300; lot of ground Twelfth between Race and Vine, 54 by 95 feet, \$5800; two dwellings on George and Lewis streets, 16 by 90 feet, \$3850; four brick dwellings and stores, S. E. corner Sixth and Pine streets, 20 feet by 59½ feet, \$5450; dwelling, Chesnut, near Schuylkill Front, 15 feet 8 inches by 77 deep, \$2450; dwelling, Schuylkill Front, near Chesnut, 16 by 47 feet, \$1725; dwelling, Franklin street, below Green, 28 by 60 feet, \$5000; country seat, Old York Road, five acres, \$4750. Oct. 1850.