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From Godley's Lady's Book for January, 1850.

JANUARY BILLS.

BY T. S. ARTHUR.

The year 18— proved a very good year for Mr. Archibald Lane. His business steadily increased from the first of January, and his profits were as fair as they had ever been. Heretofore, his expenses had kept so closely side by side with his income, as to leave his mind oppressed with care; but during 18—, all had been so brisk in matters of trade, and so easy in matters of money, that his mind was uniformly cheerful, and sometimes elated. He felt that at last he was entering the way to prosperity; a way he had so long been seeking earnestly to find.

As the year drew towards its close, Mr. Lane experienced a feeling of self-satisfaction unusual at such times. A doubt as to which would overbalance the other, his expenses or his profits, had usually made the last week of the year one of great solicitude to Mr. Lane. In 18—, it was different. As the year waned, he had none of the old feelings, for he was well satisfied that he would have several hundred dollars on the profit side of the account, above and beyond all expenses, something that had not occurred in former times.

"If I have made both ends meet, I will be satisfied," was his usual mental declaration, when he proceeded to make up his account for the year. It was different now.

"If I don't have five or six hundred dollars over, I shall be much mistaken." This was the pleasant remark of Mr. Lane to himself, as he began the work of ascertaining the result of his year's business. All came out pretty much as he had expected. There was a balance in his favor of about six hundred dollars, after a liberal margin had been allowed for certain bad and doubtful accounts.

"Things begin to look a little brighter," said Mr. Lane, as he sat alone with his wife, on New Year's eve. The younger children were in bed, and the two oldest daughters, Kate and Emily, were out, spending the evening with a friend. This was said after taking a cigar from his mouth, and letting the smoke curl lazily about his head, which was reclining on the back of a cushioned rocking-chair.

"I'm glad to hear you say so," replied Mrs. Lane. And she spoke from her heart. New Year's eve had not always been a cheerful time.

"I've been looking over my affairs to-day," continued the husband, "and find myself better off than I was at this time last year, by at least six hundred dollars."

"That is encouraging."

"I feel it so. I trust things are to be easier in future, and that we will get a little before-hand in the world. It is time; for I will soon be in years, and less able to give active attention to business."

"I'm pleased on more than one account," said Mrs. Lane, "to hear that you have done so well this year. I've been a good deal worried to-day about a bill that I had no idea would be half as large as it is. It was sent in this morning."

"Whose bill is that?" asked Mr. Lane, with an apparent change of feeling.

"Mr. Mercer's bill for dry goods."

"I didn't know there was a bill there."

"O yes. Don't you remember that you told me to get whatever the family wanted from him?"

"I didn't mean to run up a bill, though."

"It was so understood by me. But that makes little difference. If the money had been paid down, the cash would not be on hand now."

"How much is the bill?"

"I'm most afraid to say."

"How much?"

"One hundred and thirty dollars."

"Why, Anna! Bless my heart! How in the world could you run up a bill like that?"

"I've bought very little for myself," replied the rebuked wife, in a subdued and choking voice. "Nearly all has been for you and the children."

"A hundred and thirty dollars! Oh dear! dear! dear!" ejaculated Mr. Lane, throwing his cigar into the grate, and beginning to rock himself violently. So much of my six hundred dollars' profit scattered to the winds! I wonder how many more bills you will have coming in!"

"This will downright crush; and so Mrs. Lane felt it. She did not, however, punish him for the ungenerous remark with tears, for she was not a woman disposed on all occasions to give way to weakness. Her reply was—

"None that the wants of the family have not required to be made."

"But I wished you to pay cash, Anna. You know that, last January, when you were almost smothered with bills from all quarters, we made a resolution to pay cash for everything during this coming year; and I thought this had been done."

"I talked very well that such a thing was talked about," replied Mrs. Lane; "and I believe, acted upon for a time. And I also know that you yourself told me to open an account at Mercer's, in the spring, when I asked you for money to

purchase summer clothing for this family."

"I didn't mean to have it go beyond that," said Mr. Lane, modifying his tone. "But what other bills are there?"

"There is a bill at Cheeseman's for groceries."

"How can't be much, for I have bought almost everything in quantities."

"No, I don't suppose it will amount to anything of consequence."

"Any other bills?"

"No; none, except the bread bill."

"I thought you paid cash for bread?"

"We never did that, Mr. Lane. The baker serves us daily, marking on his tally-stick the number of loaves; and once in three or six months sends in the bill, when it is paid."

"How long has his bill been running?"

"Six months, I believe."

"And will be forty or fifty dollars."

"Not half of it," replied Mrs. Lane.

"Well, what else is there?"

"Nothing more, I believe."

"I hope not. Here are about two hundred dollars cut off at a blow from the supposed profits of the year. Confound these bills! I wish there was no such thing as credit."

Mr. Lane was, as a matter of course, unhappy from that moment. Had these bills not existed, and the surplus of the year shown the pleasant aggregate of four hundred dollars, he would have been quite as happy as when he figured it up at six hundred. But, in imagination, he had been better off by two hundred dollars than the truth now discovered him to be, and the loss was felt as real. The remainder of the evening passed gloomily enough.

When Mr. Lane retired to bed, he could not sleep for thinking of the dry goods, grocery, and bread bills. While he thus lay awake, memory assisted him in the knowledge of two or three other little matters of the same kind. There was an unsettled tailor's bill that might take twenty-five or thirty dollars to balance; and the boot-maker had something against him—Ten bushels of potatoes; three barrels of apples that he had ordered sent home in October, were yet to be paid for. At least fifty dollars more of his year's profits vanished.

At last, Mr. Lane fell asleep, & dreamed all night of bills that came almost in a shower around him. On New Year morning, he sat silent and moody at the breakfast-table, eating but little, and looking no one in the face. All were oppressed by his state of mind, though none but his wife knew its nature and the cause from which it was produced.

It was early when Mr. Lane went to his place of business, on the morning of the first of January, not so early, however, but that one or two persons had preceded him, and left behind them visible tokens of the fact. On his desk were a couple of sealed notes. He opened them with a vague presentiment of something disagreeable, and he was not disappointed. The first contained a narrow slip of paper, with a printed head, and certain written characters and figures below, which plainly enough expressed the fact that he was indebted to a certain dealer in groceries in the sum of seventy-six dollars.

"O dear!" was the mental exclamation of pain that followed the perusal of this bill. That a little piece of paper, three or four inches wide & six inches long, should have such power over the feelings of a man!

The next billet was opened with a more nervous state of mind. As he broke the seal and displaced the envelope, another narrow piece of paper, folded over from the ends, in three sections, dropped upon the desk. It was the bread bill for six months, and called for forty-four dollars and ten cents.

"Is it possible? Too bad! too bad! too bad! I had no idea of this!"

Thus the unhappy man expressed his feelings. While yet holding this bill in his hand, a lad entered the store, and, coming back to the desk where he sat, politely handed him an ominous piece of paper, and retired. He opened it, and read—

"Mr. Archibald Lane—Bought of me, at twelve dollars; a cooking-stove, at thirty; and various other matters of Russia pine, fire-boards, etc., in all, amounting to fifty-five dollars. Though the general heat from the air-tight stove had comforted Mr. Lane every evening since it came home; and he had enjoyed the improved cooking of the new addition to the kitchen department, he had not forgotten that the bill for these increased advantages had never been settled."

"I declare!" he exclaimed; half aloud, and striking the desk as he spoke. "How came I to forget that bill? I meant to have paid it when the articles came home, and told Jenkins to send it in."

Soon after this, Mr. Lane's young man came in from the post-office. There were three letters, each with the city post-mark, and each with a bill enclosed. One, the tailor's bill, called for forty-eight dollars; another was from a hatter, and demanded five; and the third came from a jobbing carpenter, who had been called in a non-dry times to mend and make, and asked

for the sum of twenty-three dollars, and ninety-two cents.

Mr. Lane read them over, and then placed them under a paper-weight on his desk, uttering, at the same time, a long-drawn sigh.

The morning paper was yet unread. It lay on the desk beside Mr. Lane; and from habit more than from any desire to know its contents, he opened it and commenced reading. An occurrence of some interest had taken place in a neighboring city; and he was in the midst of a narrative of the event, and much interested in it, when he started and turned quickly at the sound of a voice near him. A man had entered, and was standing at his elbow.

"Good morning, Mr. Lane," said the man.

"Good morning, Williams," returned Mr. Lane. "Can I do anything for you to-day?" he added, in a tone of affected cheerfulness.

"Not much," said the visitor, removing his hat as he spoke, and taking therefrom a small package of papers, which he commenced turning over.

"You haven't a bill against me?" Mr. Lane spoke confidently.

"What do you call that?" replied the man, as he drew a slip of paper from the package in his hand, and presented it.

"One barrel of flour; five hams; a bushel of corn meal, and a sack of salt. Bless me! Didn't I pay for these at the time?"

The man smiled and shook his head.

"Why, it's nine months since I made the purchase! And I'm certain I told you to send in the bill. I never like small matters of this kind to stand."

"It's been overlooked. But the money will be just as good now," was the pleasant answer.

With as good a grace as it was possible for him to assume, Mr. Lane turned to his desk, and drawing forth his pocket-book, counted out thirteen dollars; saying, as he did so,

"The next time I make a bill at your store, I wish you to send it in before the first of January."

"I won't promise," was good-humoredly replied, as the man bowed and withdrew. The pleasure was all on his side, and he could afford to be in a good humor.

"I hope that's the last," said Mr. Lane, as he wound the string of his great peck-book around and around its distended sides, and then laid it carefully back in his desk. But he was in error. Ere the day passed, his bootmaker sent in his bill, amounting to fifteen dollars; and from a ladies' shemacher came a little token, footed up with the sum of twenty dollars more. An upholsterer had been called upon to make a chamber carpet, and do sundry little matters about the house during the year; and he called for eight dollars and thirty-four cents. Then the jobbing cabinet-maker had his account to settle with Mr. Lane, for sundry applications of his art to broken-backed chairs, rickety tables, loose veneering, etc., etc., for all of which he wanted sixteen dollars. Thus it went on, hour after hour, until towards evening. The glazier called for two dollars and a half; the tinner presented a bill for five dollars; and the gas-fitter for eight.

By this time, human patience, at least so far as Mr. Lane was concerned, had become well-nigh exhausted. He felt like making a very severe application of his foot to any man or boy who might again invade his premises with a bill. He was sitting at his desk, in this very unamiable mood, with the bills he had received since morning spread out before him, and a slip of paper in his hand, upon which the whole of the sums they called for, amounting to four hundred and sixty-nine dollars and eighty-six cents, had been added up, when he heard the door open and shut.

"Turning with a nervous start, he saw the familiar face of an old negro who had polished his boots for the last half dozen years. He knew his errand, and felt that this was adding insult to injury. Peter came shuffling back towards the desk at which Mr. Lane remained seated, with contracted brows, revealing, at each step, more and more of his polished ivory."

"Little bill, massa Lane," said the negro, producing, as he spoke, a dingy piece of paper.

"This was too much. It was an ordeal beyond what exercised patience could bear. 'Clear out, you black rascal!' exclaimed the sufferer, in a passionate voice. 'If you say a bill to me, I'll cut your ears off!'"

Such an unexpected reception, from Massa Lane, who had been looked upon by Peter, as one of the most amiable men in the world, completely astounded the poor negro; and he bent a hasty retreat, glancing back every now and then to see if an instance of paper-weight were not advancing in the direction of his head with something like lightning speed.

To sudden storms, there always follows a deep calm. By the time Peter had vanished through the door, returning at a respectful distance, could not help with great satisfaction, had seen a man at his heels, who crossed his mind was from the fact that his state of unconsciousness, expressed by laying his face down upon the desk, and sighing heavily, had not escaped the notice of several ladies and gentlemen vainly strug-

gling to free themselves from the falling planks and timbers. They were carried down with the boat when she sank. He succeeded in saving a little negro boy. About 20 persons were standing on the bow of the boat when she went down, most of whom were saved. The river was covered immediately after the accident with fragments of the wreck. A portion of the stern of the ladies' cabin of the steamer is still out of the water. Numerous small boats were employed picking up the wounded. At half-past 5 o'clock, p. m., an alarm of fire was given from the Boston, which called our firemen promptly to the spot, but it happily was unattended. On board the Storm the destruction of life was also terrible. Mrs. Moody, the wife of the first clerk, was standing on the guard opposite the ladies' cabin, and was severely killed. The captain received a dangerous wound. About 12 or 15 persons were killed, and a large number wounded, some of whom will probably not recover.

The confusion was so great that it was utterly impossible to ascertain the names of one-quarter of those killed and wounded; and most probably, from the promiscuous crowd of strangers, emigrants, &c., a large portion of them will never be known.

The fragments of iron and blocks of wood, which were sent with the rapidity of lightning from the ill-fated Louisiana, carried death and destruction in all directions. Men were killed at the distance of two hundred yards. Legs, arms, and trunks were scattered over the levee. Among those injured on the levee was Mr. Wray, a clerk in the house of Moses Greenwood & Co., who had been on board the steamer Knoxville, lying below the ferry landing, and was passing up at the time of the occurrence. He was struck on the thigh by a piece of wood, and badly injured that it was feared last night that amputation of the limb would be necessary. We understood that some newsboys, who had been selling papers on the Louisiana, and had just gone ashore, were killed. We saw the dead bodies of several lads; but the names, as yet, are unknown. Those who were near the spot, at the time of the explosion, state that bodies were blown as high as two hundred feet in the air, and fell in the river. One man, it is said, was blown through the pilot-house of the Boston, making a hole through the panels which might be mistaken for the work of a cannon ball.

The steamer Storm was very close to the Louisiana at the time of the explosion, and she was sent back by the concussion at least fifty yards into the stream. Her captain, although severely wounded, appeared on the hurricane deck, his face covered with blood, and coolly gave directions for bringing his boat again in shore. He remained firmly at his post, affording all the assistance in his power as long as it was needed. We noticed that one of the ferry boats from the First Municipality came up, but she was unable to render much aid, as the Louisiana had already gone down.

There were many miraculous escapes at the time of the explosion. Dr. Testut, of this city, was standing on the wharf, just after having parted with his friend, Dr. Blondine, of Point Coupee, who is lost, when a fragment of iron struck a man down at his feet. The poor fellow in falling stretched out his hands, and convulsively grasped the doctor's pulpit, tearing his pocket nearly out. Death soon relaxed his grasp. Some were prostrated by the concussion and enveloped in smoke, but reappeared to the eyes of their astonished friends as sooty in visage as a sweep, yet perfectly unharmed.

It is impossible to give any thing like a precise account of the loss of life on this sad occasion. Some estimate it at fifty persons—some a hundred—whilst others assert that not less than two hundred men, women, or children were killed or drowned. Mayor Crossman, who was on that part of the levee where the Louisiana lay, a little before 5 o'clock, and immediately proceeded thither, when he heard the explosion, states that, from observation and diligent inquiry, at least one hundred and fifty must have perished by this accident. The wharves were lined with spectators. The Storm, from Cincinnati, was loaded with passengers; and as the destructive fragments of the Louisiana were scattered in every direction, the havoc which was made among the crowds cannot fall much below the figure in his honor's statement. The effect of this disaster, unexampled in any former steamboat explosion at New Orleans, was visible in every circle of society here last evening. Dismay was in every countenance, and sympathy for the surviving friends of those who were thus prematurely hurried into eternity, and for those who have been mutilated, rent every way. Never, perhaps, was there a boat which, by the explosive force of that subtle and terrific agent, steam, was so sorely tried as the Louisiana. We saw fragments of the wreck, and never did that in an instant came nearer to our children. We learn, from the account on her way to St. fortunate boat was engaged strength to the "Wind