Bridge Superstructures:

Estimated cost originally submitted,			$175,000
Actual cost to Oct. 1, 1853,		$235,716	
Add amount required to complete Wheeling bridge,		5,000	
		$240,716	
Deduct cast iron viaducts on Cheat river not included in first estimate,	$46,670		
Deduct increase in Wheeling Creek bridge, due to entire change of location and plan,	8,762		
Deduct Engineer Department to this account,	3,157		
		58,589	
			182,127
The excess is thus reduced to			$7,127

or 4 per cent. upon the estimate; and with this trifling addition to the expenditure a superior class of structures has been erected than was contemplated in the original estimates—especially in the Monongahela Viaduct, 650 feet long and entirely of iron.

Railway Tracks:

Estimated cost first presented, 200 miles at $10,000 per mile, including allowance of 10 miles for sidings,			$2,000,000
Actual cost to Oct. 1, 1853,		$2,022,188	
Deduct 12 2-3 miles of additional track not included in estimate, at $10,000 per mile,	$126,667		
Deduct Engineer Department charged to this account,	6,675		
		133,342	
			1,888,846
And the actual falls within the estimated cost,			$111,154

or 5 per cent. upon the latter.

There are 201 miles of main and 21 2-3 miles of side track in the road.

Depots and Water Stations:

Estimated originally at		$105,750
The expenditures under this head are carried in the books to the real estate account, and the amount paid for property and improvements West of Cumberland, up to Oct. 1, 1853, when open accounts are closed, will be	$301,208	

From which deduct Wheeling property,	103,487	
And there is left,	197,721	
Add Water Station account,	98,502	
And the total is		$296,223
Excess of cost over estimate,		$190,473

This branch of the work admits, in truth, of no comparison between estimated and actual cost. The general idea at the outset was to erect the several buildings of the most cheap and temporary kind, merely to permit a commencement of the business of the road, and to begin enlarging at the moment of opening the line. There was more serious error in the view with which this item was regarded than in any other; and it is not the first Rail Road upon which a similar oversight has been committed, as the allowance made for these indispensable appurtenances is usually much too small. The Stations of the road have already grown, at the end of the first year, to an extent represented by a capital of $400,000, and when the required additions are made, will reach some $600,000 for the Road West of Cumberland. A fair comparison, however, between the estimate and expenditure under this head, would show an excess in the latter of about $100,000, (supposing the establishment to have been, as was contemplated, just enough to begin business with after the opening of the line to Wheeling.) I make the comparison, however, with the amounts as they stand above, deducting only the item of "Wheeling Property," not at all in my contemplation, as I had supposed the donation of the City of Wheeling would provide sufficient grounds within that city free of cost. It has been found necessary, however, to make the additional investment shewn by the amount here exhibited.

Right of Way:

Estimated cost,	$100,000
Actual cost to October 1st,	150,209
Excess of cost,	$50,209

Upon this item there is little to be said in explanation, further than the unsettled character of the country along most of the route and the favorable feelings of the population *at first* towards the Road induced the hope, but partially realized, that gratuitous releases and moderate demands of damages would be more numerous than they proved to be. The total is however small for a line of 200 miles, amounting to but about 750 per mile, the Right of Way between Harper's Ferry and Cumberland having cost $2,500 per mile.