



*SURFACE TRANSPORTATION BOARD  
Office of Economics  
Washington, DC 20423*

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**BNSF RAILWAY COMPANY**  
**ROAD PROPERTY**  
**BNSF-RD-20**

*Rates Effective: January 1, 2020*

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BNSF Railway Company (BNSF) has submitted depreciation rates for its **road property**. Life and salvage estimates supporting these rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any rates previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any rates other than those prescribed herein. As stated in *49 U.S.C. 11143*, a rail carrier may not:

- (1) charge to operating expenses a depreciation charge on a class of property other than that prescribed by the Board;
- (2) charge another rate of depreciation; or
- (3) include other depreciation charges in operating expenses.

**IT IS ORDERED:**

- (1) BNSF Railway Company (BNSF) shall account for depreciation charges by applying to the ledger value of **road property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2020**, or until further order of the Board.

<b>BNSF RAILWAY COMPANY</b>		
<b>Equipment Property</b>		
<b>ACCOUNT</b>	<b>DEPRECIATION RATES</b>	
03	Grading	1.05
04	Other Right-of-Way Expenditures	3.03
05	Tunnels and Subways	1.00
06	Bridges, Trestles and Culverts	1.41
13	Fences, Snow Sheds and Signs	1.47
16	Station and Office Buildings	2.63
	Computers and Related Equipment	10.00
17	Roadway Buildings	4.00
	Laurel Welding Plant	2.86
18	Water Stations	2.50
19	Fuel Stations	3.33
20	Shops and Enginehouses	2.04
23	Wharves and Docks	2.50
24	Coal and Ore Wharves	2.00
25	TOFC/COFC Terminals	2.70
	Terminal Equipment	3.66
26	Communication Systems	4.55
	Computers	9.09
27	Signals and Interlockers	4.00
	Computers	6.67
29	Power Plants	2.86
31	Power – Transmission Systems	2.25
35	Miscellaneous Structures	2.50
37	Roadway Machines	5.21
	Roadway Machine Overhauls	10.00
39	Public Improvements - Construction	2.70
44	Shop Machinery	2.72
45	Power – Plant Machinery	4.76

Decided April 29, 2020 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.