



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

PRESCRIPTION OF DEPRECIATION RATES
for
BNSF RAILWAY COMPANY
ROAD PROPERTY
BNSF-RD-26

Rates Effective: January 1, 2026

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, 2026**, or until further order of the Board.

BNSF RAILWAY COMPANY		
Road Property		
ACCOUNT	DEPRECIATION RATES	
03	Grading	1.05
04	Other Right-of-Way Expenditures	3.03
05	Tunnels and Subways	0.95
06	Bridges, Trestles and Culverts	1.43
13	Fences, Snow Sheds and Signs	1.47
16	Station and Office Buildings	2.50
17	Roadway Buildings	4.00
	Laurel Welding Plant	2.86
18	Water Stations	2.50
19	Fuel Stations	3.33
20	Shops and Enginehouses	2.08
23	Wharves and Docks	2.50
24	Coal and Ore Wharves	2.22
25	TOFC/COFC Terminals	2.63
	Terminal Equipment	3.88
26	Communication Systems	5.00
	Computers	9.09
27	Signals and Interlockers	3.85
	Computers	6.67
29	Power Plants	2.86
31	Power - Transmission Systems	2.33
35	Miscellaneous Structures	2.63
37	Roadway Machines	5.50
	Roadway Machine Overhauls	10.00
39	Public Improvements - Construction	2.86
44	Shop Machinery	2.94

Decided March 2, 2026 by the Surface Transportation Board's Accounting Board members Ramirez, Nunnally, Chen.