



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**CSX TRANSPORTATION, INC.**  
**TRACK PROPERTY**  
**CSXT-TR-21**

*Rates Effective: January 1, 2021*

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CSX Transportation, Inc. (CSXT) has submitted depreciation rates for its **track 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) CSX Transportation, Inc. (CSXT) shall account for depreciation charges by applying to the ledger value of **track property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2021**, or until further order of the Board.

<b>CSX TRANSPORTATION, INC.</b>		
<b>Track Property</b>		
<b>ACCOUNT</b>		<b>DEPRECIATION RATES</b>
<b><u>CSXT</u></b>		
ACCOUNT 8, TIES		
8.11	Crossties - Wood - Density Class I	5.00
8.12	Crossties - Wood - Density Class II	4.06
8.14	Crossties - Wood - Density Class IV	3.57
8.41	Crossties - Concrete - Density Class I	2.66
8.42	Crossties - Concrete - Density Class II	2.66
8.44	Crossties - Concrete - Density Class IV	2.66
8.51	Switch Ties - Steel - Density Class I	2.00
8.52	Switch Ties - Steel - Density Class II	2.00
8.54	Switch Ties - Steel - Density Class IV	2.00
8.62	Crossties - Steel - Density Class II	2.00
8.64	Crossties - Steel - Density Class IV	2.00
8.91	Switch and Bridge Ties - Density Class I	5.71
8.92	Switch and Bridge Ties - Density Class II	4.81
8.94	Switch and Bridge Ties - Density Class IV	4.17
ACCOUNT 9, RAILS AND OTM		
9.01	Rails and OTM - Density Class I	2.78
9.02	Rails and OTM - Density Class II	2.19
9.04	Rails and OTM - Density Class IV	1.58
ACCOUNT 11, BALLAST		
11.11	Ballast - Density Class I	2.78
11.12	Ballast - Density Class II	2.44
11.14	Ballast - Density Class IV	2.13
<b><u>FORMER NYC PROPERTY</u></b>		
ACCOUNT 8, TIES		
8.11	Crossties - Wood - Density Class I	9.16
8.12	Crossties - Wood - Density Class II	7.32
8.14	Crossties - Wood - Density Class IV	5.67
8.41	Crossties - Concrete - Density Class I	2.92
8.44	Crossties - Concrete - Density Class IV	3.10
8.54	Switch Ties - Steel - Density Class IV	2.24
8.64	Crossties - Steel - Density Class IV	2.24
8.91	Switch and Bridge Ties - Density Class I	7.41
8.92	Switch and Bridge Ties - Density Class II	5.96
8.94	Switch and Bridge Ties - Density Class IV	4.88
ACCOUNT 9, RAILS AND OTM		
9.01	Rails and OTM - Density Class I	4.54

<b>CSX TRANSPORTATION, INC.</b>	
<b>Track Property</b>	
<b>ACCOUNT</b>	<b>DEPRECIATION RATES</b>
9.02 Rails and OTM - Density Class II	3.21
9.04 Rails and OTM - Density Class IV	1.93
ACCOUNT 11, BALLAST	
11.11 Ballast - Density Class I	4.33
11.12 Ballast - Density Class II	3.53
11.14 Ballast - Density Class IV	2.95

Decided October 6, 2021 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.