



SURFACE TRANSPORTATION BOARD
Office of Economics
Washington, DC 20423

PRESCRIPTION OF DEPRECIATION AMORTIZATION
for
BNSF RAILWAY COMPANY
ROAD PROPERTY
BNSF-RD-AM-23

Amortization Amounts Effective: January 1, 2023

BNSF Railway Company (BNSF) has submitted proposed amounts to be used to amortize the variance between book accumulated depreciation and the calculated guideline for its **road property**. Life and salvage estimates supporting these amortization amounts were also provided and have been given appropriate consideration.

The amortization amounts prescribed herein replace any depreciation amortization amounts previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any amortization amounts 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 amortize the variance between book accumulated depreciation and the calculated guideline for **road property**, owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) The amortization amounts shall be effective **January 1, 2023**, or until further order of the Board.

BNSF RAILWAY COMPANY	
Road Property	
ACCOUNT	ACCUMULATED DEPRECIATION AMORTIZATION (\$)
03 Grading	(716,594)
04 Other Right-of-Way Expenditures	(128)
05 Tunnels and Subways	(105,337)
06 Bridges, Trestles and Culverts	79,606
13 Fences, Snow Sheds and Signs	9,458
16 Station and Office Buildings	(3,931,436)
Computers and Related Equipment	(17,543)
17 Roadway Buildings	(727,288)
Laurel Welding Plant	(6,059)
18 Water Stations	(74,749)
19 Fuel Stations	(1,149,076)
20 Shops and Enginehouses	(616,466)
23 Wharves and Docks	10,431
24 Coal and Ore Wharves	5,952
25 TOFC/COFC Terminals	(2,964,223)
Terminal Equipment	(1,288,956)
26 Communication Systems	1,542,374
Computers	75,071
27 Signals and Interlockers	8,689,109
Computers	24,764
29 Power Plants	(13,169)
31 Power - Transmission Systems	(140,403)
35 Miscellaneous Structures	(124,950)
37 Roadway Machines	(5,370,153)
Roadway Machine Overhauls	(788,966)
39 Public Improvements - Construction	2,046,876
44 Shop Machinery	(997,608)
45 Power - Plant Machinery	34,505

* () Indicates a debit to Accumulated Depreciation

Decided February 16, 2023 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.