



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

PRESCRIPTION OF DEPRECIATION RATES
for
CSX TRANSPORTATION, INC.
EQUIPMENT PROPERTY
CSXT-EQ-23

Rates Effective: January 1, 2023

CSX Transportation, Inc. (CSXT) has submitted depreciation rates for its **equipment 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 **equipment property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2023**, or until further order of the Board.

CSX TRANSPORTATION, INC.		
Equipment Property		
ACCOUNT	DEPRECIATION RATES	
<u>CSXT PROPERTY</u>		
52 Locomotives		
52.01	Locomotives - Yard	3.43
52.02	Locomotives - Road	3.72
52.05	Locomotives - Other	3.73
52.12	Locomotives - Multipurpose	2.66
52.15	Locomotives - PTC	6.67
53 Freight Train Cars		
53.02	Box - Plain - 50 Foot and Longer	3.32
53.03	Box - Equipped	3.00
53.041	Steel Cars and Hybrid Reboodies	3.57
53.042	New Aluminum and Hybrid Cars	2.42
53.05	Gondola - Equipped	2.30
53.06	Hopper - Covered	3.11
53.07	Hopper - Open Top - General Service	3.57
53.08	Hopper - Open Top - Special Service	3.11
53.09	Refrigerator - Mechanical	3.35
53.14	Flat - Other	2.81
53.15	All Other Freight Cars	2.38
53.16	Cabooses	3.87
53.17	Auto Racks	3.50
53.53	Box - Equipped - Secondhand	5.48
53.54	Gondola - Plain - Secondhand	5.23
53.55	Gondola - Equipped - Secondhand	1.41
53.56	Hopper - Covered - Secondhand	4.32
53.57	Hopper - Open Top - GS - Secondhand	3.65
53.58	Hopper - Open Top - SS - Secondhand	2.23
53.61	Flat - TOFC/COFC - Secondhand	1.39
53.67	Auto Racks - Secondhand	9.42
54 Passenger Train Cars		2.72
56 Floating Equipment		2.38
57 Work Equipment		2.22
58 Miscellaneous Equipment		
58.01	Airplanes	8.75
58.011	Drones	16.67
58.02	Automobiles	15.84
58.03	Trucks	7.91
58.04	Other	4.75
59 Computers		
59.11	Computers - Hardware - PTC	10.00
59.12	Computers - Hardware - Other	25.00
59.21	Computers - Software - PTC	10.00
59.22	Computers - Software - Other	14.29

CSX TRANSPORTATION, INC.		
Equipment Property		
ACCOUNT	DEPRECIATION RATES	
<u>FORMER NYC PROPERTY</u>		
52 Locomotives		
52.01	Locomotives - Yard	9.58
52.02	Locomotives - Road	5.30
52.12	Locomotives - Multipurpose	3.26
52 Freight Train Cars		
53.02	Box - Plain - 50 Foot and Longer	1.66
53.03	Box - Equipped	1.62
53.04	Gondola - Plain	2.84
53.05	Gondola - Equipped	1.86
53.06	Hopper - Covered	1.37
53.07	Hopper - Open Top - General Service	3.11
53.08	Hopper - Open Top - Special Service	1.78
53.17	Auto Racks	4.24
57 Work Equipment		1.63
58 Miscellaneous Equipment		
58.04	Other	9.30

Decided July 24, 2023 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.