

# **SURFACE TRANSPORTATION BOARD**

## **PRESCRIPTION OF DEPRECIATION RATES**

*for*

### **BNSF RAILWAY COMPANY**

#### **EQUIPMENT PROPERTY**

**(EXCLUDING LOCOMOTIVES)**

#### **BNSF-EQ-11**

*Rates Effective: January 1, 2011*

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BNSF Railway Company (BNSF) 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) BNSF Railway Company (BNSF) shall account for depreciation charges by applying to the ledger value of equipment property, owned and used in its operations, the annual component percentage rates shown herein.
- (2) The rates shall be effective from **January 1, 2011, to December 31, 2013**, or until further order of the Board.
- (3) BNSF shall amortize the variance between book accumulated depreciation and the calculated guideline over the average remaining life of its equipment property.

<b>BNSF EQUIPMENT PROPERTY DEPRECIATION RATES</b>		
<b>A/C #</b>	<b>ACCOUNT NAME</b>	<b>DEPN RATE</b>
<b>Account 53 - Freight Train Cars</b>		
53.01	Box – Plain – 40 Ft	3.21
53.02	Box – Plain – 50 Ft & Longer	3.40
53.03	Box – Equipped	3.43
53.04	Gondola – Plain	2.56
53.05	Gondola – Equipped	2.83
53.06	Hopper – Covered	2.55
53.07	Hopper – Open Top – Gen Serv	2.77
53.08	Hopper – Open Top – Spec Serv	2.34
53.09	Refrigerator – Mechanical	3.54
53.10	Refrigerator – Non-Mechanical	3.29
53.11	Flat – TOFC/COFC	3.54
53.12	Flat – Multi-Level	2.63
53.13	Flat – General Service	2.53
53.14	Flat – Other	2.83
53.15	All Other Freight Cars	2.16
53.16	Cabooses	4.45
53.17	Misc - Auto-Racks	4.56
53.20	Rebuilds and Betterments	7.41
<b>Account 55 - Highway Revenue Equipment</b>		9.00
<b>Account 57 – Work Equipment</b>		
57.00	All Other Work Equipment	2.37
57.02	Boarding Outfit Cars	7.92
57.20	Rebuilds and Betterments	3.70
<b>Account 58 – Miscellaneous Equipment</b>		
58.02	Automobiles	12.00
58.03	Trucks	7.92
58.04	Trailers	8.64

Decided January 13, 2011 by the Surface Transportation Board, Accounting Board.