

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION AMORTIZATION

for

BNSF RAILWAY COMPANY

EQUIPMENT PROPERTY

(EXCLUDING LOCOMOTIVES)

BNSF-EQ-AM-14

Amortization Amounts Effective: January 1, 2014

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 equipment property (excluding locomotives). Life and salvage estimates supporting these amortization amounts were approved in conjunction with **BNSF-EQ-14**.

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 equipment property (excluding locomotives), owned and used in its operations, using the annual depreciation amortization amounts shown herein.
- (2) The amortization amounts shall be reported in the BNSF R-1 Schedules as directed in Depreciation Message April 2013.
- (3) The amortization amounts shall be effective from **January 1, 2014, to December 31, 2016**, or until further order of the Board.

Accumulated Depreciation Annual Amortization for BNSF Equipment Property		
Account		Accumulated Depreciation Amortization (\$)
Account 53 - Freight Train Cars		
53.01	Box – Plain – 40 Ft	(264,489)
53.02	Box – Plain – 50 Ft & Longer	189,661
53.03	Box – Equipped	1,395,150
53.04	Gondola – Plain	(283,445)
53.05	Gondola – Equipped	(927,045)
53.06	Hopper – Covered	(236,895)
53.07	Hopper – Open Top – Gen	(673,028)
53.08	Hopper – Open Top – Spec	(35,435)
53.10	Refrigerator – Non-	1,192,534
53.11	Flat – TOFC/COFC	(46,929)
53.12	Flat – Multi-Level	(327,407)
53.13	Flat – General Service	(88,250)
53.14	Flat – Other	926,492
53.15	All Other Freight Cars	(85,577)
53.16	Cabooses	(334,822)
53.17	Misc - Auto-Racks	523,878
53.20	Rebuilds and Betterments	860,115
	Account 55 - Highway Revenue	(232,111)
Account 57 – Work Equipment		
57.00	All Other Work Equipment	(906,480)
57.02	Boarding Outfit Cars	109,160
57.20	Rebuilds and Betterments	(52,801)
Account 58 – Miscellaneous Equipment		
58.02	Automobiles	(200,181)
58.03	Trucks	(749,081)
58.04	Trailers	(6,960)
58.20	Rebuilds and Betterments	90,414

Decided December 11, 2014, by the Surface Transportation Board, Accounting Board.