

SURFACE TRANSPORTATION BOARD

PRESCRIPTION OF DEPRECIATION RATES

for

BNSF RAILWAY COMPANY

EQUIPMENT PROPERTY

(EXCLUDING LOCOMOTIVES)

BNSF-EQ-14

Rates Effective: January 1, 2014

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, 2014, to December 31, 2016**, or until further order of the Board.
- (3) The variance between book accumulated depreciation and the calculated guideline shall be addressed in a separate prescription.

BNSF EQUIPMENT PROPERTY DEPRECIATION RATES		
A/C #	ACCOUNT NAME	DEPRECIATION RATE
Account 53 - Freight Train Cars		
53.01	Box – Plain – 40 Ft	3.21
53.02	Box – Plain – 50 Ft & Longer	3.36
53.03	Box – Equipped	3.35
53.04	Gondola – Plain	2.36
53.05	Gondola – Equipped	2.90
53.06	Hopper – Covered	2.28
53.07	Hopper – Open Top – Gen Serv	2.53
53.08	Hopper – Open Top – Spec Serv	2.16
53.09	Refrigerator – Mechanical	4.05
53.10	Refrigerator – Non-Mechanical	3.50
53.11	Flat – TOFC/COFC	3.07
53.12	Flat – Multi-Level	2.4
53.13	Flat – General Service	2.36
53.14	Flat – Other	2.96
53.15	All Other Freight Cars	2.05
53.16	Cabooses	4.00
53.17	Misc - Auto-Racks	4.83
53.20	Rebuilds and Betterments	7.69
Account 55 - Highway Revenue Equipment		9.00
Account 57 – Work Equipment		
57.00	All Other Work Equipment	2.10
57.02	Boarding Outfit Cars	7.38
57.20	Rebuilds and Betterments	3.33
Account 58 – Miscellaneous Equipment		
58.02	Automobiles	11.29
58.03	Trucks	7.38
58.04	Trailers	8.73
58.20	Rebuilds and Betterments	12.50

Decided October 31, 2014, by the Surface Transportation Board, Accounting Board.