



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

PRESCRIPTION OF DEPRECIATION RATES

for

BNSF RAILWAY COMPANY

EQUIPMENT PROPERTY

BNSF-EQ-17

Rates Effective: January 01, 2017

BNSF Railway Company (BNSF) has submitted depreciation rates for its Equipment property accounts. 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 depreciation rates shown herein.
- (2) The rates shall be effective from **January 01, 2017**, or until further order of the Board.

BNSF RAILWAY COMPANY EQUIPMENT DEPRECIATION RATES		
Account		Depreciation Rates
Account 53 – Freight-Train Cars		
53.01	BOX - PLAIN - 40 FT	3.21
53.02	BOX - PLAIN - 50 FT OR LONGER	3.23
53.03	BOX – EQUIPPED	3.50
53.04	GONDOLA – PLAIN	2.06
53.05	GONDOLA – EQUIPPED	2.66
53.06	HOPPER – COVERED	2.40
53.07	HOPPER- OPEN TOP - GENERAL SERVICE	2.34
53.08	HOPPER - OPEN TOP - SPECIAL SERVICE	2.16
53.10	REFRIGERATOR – NONMECHANICAL	3.50
53.11	FLAT - TOFC/COFC	2.93
53.12	FLAT – MULTILEVEL	2.90
53.13	FLAT - GENERAL SERVICE	2.33
53.14	FLAT – OTHER	2.62
53.15	ALL OTHER FREIGHT CARS (F, L, M, T)	2.11
53.16	CABOOSES	4.00
53.17	AUTO RACKS	5.06
53.20	BETTERMENTS	5.56
53.21	REBUILDS	5.56
Account 55 – Highway Revenue Equipment		
55.02	HIGHWAY REVENUE EQUIPMENT	7.50
Account 57 – Work Equipment		
57.00	WORK EQUIPMENT	1.95
57.20	BETTERMENTS	3.45
57.21	REBUILDS	3.45
Account 58 – Miscellaneous Equipment		
58.01	AIRPLANES	5.00
58.02	AUTOMOBILE	10.67
58.03	TRUCKS	7.38
58.04	OTHER – TRAILERS	8.73
58.20	BETTERMENTS	12.50
Account 59 – Computer Equipment		
59.01	SOFTWARE	11.11
59.011	SOFTWARE - LONG LIVED	6.67
59.02	HARDWARE	16.67

Decided April 03, 2017, by the Surface Transportation Board, Accounting Board.