



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

PRESCRIPTION OF DEPRECIATION RATES
for
BNSF RAILWAY COMPANY
EQUIPMENT PROPERTY
BNSF-EQ-20

Rates Effective: January 1, 2020

BNSF Railway Company 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 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, 2020**, or until further order of the Board.

BNSF RAILWAY COMPANY		
Equipment Property		
ACCOUNT	DEPRECIATION RATES	
53 Freight Train Cars		
53.03	Box - Equipped	3.55
53.04	Gondola - Plain	2.20
53.05	Gondola - Equipped	2.69
53.06	Hopper - Covered	2.46
53.07	Hopper - Open Top - General Service	2.40
53.08	Hopper - Open Top - Special Service	2.21
53.10	Refrigerator - Nonmechanical	3.50
53.11	Flat - TOFC/COFC	2.68
53.12	Flat - Multilevel	2.81
53.13	Flat - General Service	2.26
53.14	Flat - Other	2.73
53.15	All Other Freight Cars (F,L,M,T)	2.20
53.16	Cabooses	3.96
53.17	Auto Racks	4.79
53.20	Betterments	5.00
53.21	Rebuilds	5.26
55 Highway Revenue Equipment		7.50
57 Work Equipment		
57.00	Work Equipment	1.86
57.20	Betterments	2.86
57.21	Rebuilds	3.33
58 Miscellaneous Equipment		
58.01	Airplanes	5.00
58.02	Automobile	10.55
58.03	Trucks	7.31
58.04	Other - Trailers	8.64
58.20	Betterments	12.50
59 Computer Equipment		
59.01	Software	11.11
59.011	Software - Long Lived	6.67
59.02	Hardware	16.67

Decided March 27, 2020 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.