



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

PRESCRIPTION OF DEPRECIATION RATES
for
BNSF RAILWAY COMPANY
LOCOMOTIVES

BNSF-EQ-24 (Locomotives)

Rates Effective: January 1, 2024

BNSF Railway Company (BNSF) has submitted depreciation rates for its **Locomotives**. 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 **Locomotives**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2024**, or until further order of the Board.

BNSF RAILWAY COMPANY LOCOMOTIVES	
ACCOUNT	DEPRECIATION RATES
52.02 ROAD – HULK	3.28
52.12 INTERMEDIATE HP - HULK	2.37
52.16 ROAD - COMPONENTS	8.91
52.18 INTERMEDIATE HP - COMPONENTS	5.28
52.35 LOCOMOTIVE RADIOS	10.00
52.45 REAR TRAIN DEVICES	12.50
52.65 VIDEO CAMERAS	12.50
52.75 REBUILDS AND BETTERMENTS	5.56
52.85 PTC EQUIPMENT	8.33
52.95 REMANUFACTURE OVERHAULS	4.55

Decided March 25, 2024 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.