



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

PRESCRIPTION OF DEPRECIATION RATES
for
BNSF RAILWAY COMPANY
LOCOMOTIVES
BNSF-EQ-18

Rates Effective: January 1, 2018

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 component percentage rates shown herein.
- (2) The depreciation rates shall be effective **January 1, 2018**, or until further order of the Board.

BNSF DEPRECIATION RATES LOCOMOTIVES		
A/C #	Account Name	Depreciation Rate
52.02	ROAD - HULK	3.10
52.12	INTERMEDIATE HP - HULK	2.45
52.16	ROAD - COMPONENTS	9.80
52.18	INTERMEDIATE HP – COMPONENTS	5.28
52.35	LOCOMOTIVE RADIOS (M)	10.00
52.45	REAR TRAIN DEVICES (W)	12.50
52.65	VIDEO CAMERAS (V)	12.50
52.75	REBUILDS AND BETTERMENTS	6.25
52.85	PTC EQUIPMENT	10.00
52.95	REMANUFACTURE OVERHAULS	5.00

Decided June 4, 2019 by the Surface Transportation Board's Accounting Board members Ramirez, Staton, Dusenberry.