

30750
AB

SERVICE DATE - FEBRUARY 8, 2000

SURFACE TRANSPORTATION BOARD

DECISION

SUB-ORDER NO. R-852-C

**The matter of prescribing depreciation rates for use in
computing depreciation charges for railroads**

Issued to

THE NORFOLK SOUTHERN COMBINED RAILROAD SUBSIDIARIES

In January 1998, the Norfolk Southern Combined Railroad Subsidiaries (NS) filed a depreciation study with the supporting data for revised depreciation rates for its equipment, road property and track accounts. The study was given appropriate consideration. This order prescribes depreciation rates effective January 1, 1997.

IT IS ORDERED:

- (1) The Norfolk Southern Combined Railroad Subsidiaries shall account for depreciation charges by applying to the ledger value of equipment, road property, and track accounts owned and used in its operation the annual component percentage rates show in Tables 1, 2, and 3.

Table 1. Equipment

Acct No.	Name	Rate (%)
52	Locomotives	
.01	Diesel, Yard	3.35
.02	Diesel, Road	3.72
.03	Other	4.76
.05	Spare Parts	14.29
53	Freight Cars	
.01	Box car - Plain, 40'	0.00
.02	Box Car - Plain, 50' and longer	2.86
.03	Box Car - Equipped	2.89
.04	Gondola - Plain, Original Body	1.94
.04	Gondola - Plain, Rebody	4.40
.05	Gondola - Equipped	2.26
.06	Hopper - Covered	2.23
.07	Open Top Hopper - General Service, Original Body	2.78
.07	Open Top Hopper, General Service, Rebody	4.25
.08	Open Top Hopper - Special Service	2.51
.10	Refrigerator Cars - Non-Mechanical	3.74
.11	Flat Cars - TOFC/COFC	2.24
.12	Flat Cars - Multi-Level	4.05
.13	Flat Cars - General Service	2.20
.14	Flat Cars - Other	2.31
.15	All other Cars (excluding cabooses)	3.55
.16	Cabooses	3.00
.17	Auto Racks	5.34
	Rear Train Devices	14.29
	Spare Parts	14.29
54	Passenger Cars	0.00
55	Highway Revenue Equipment	6.45
56	Floating Equipment	6.67
57	Work Equipment	2.32
	Spare Parts	14.29
58	Miscellaneous Equipment	
.01	Airplanes	4.00
.02	Automobiles	17.20
.03	Trucks	9.89
.04	Other	3.80
.05	Spare Parts	14.29
59	Computers	16.67

Table 2. Road Property

Acct. No.	Name	Rate (%)
03	Grading	1.00
04	Other Rights-of-Way	1.00
05	Tunnels and Subways	0.74
06	Bridges, Trestles, and Culverts	1.02
07	Elevated Structures	10.00
13	Fences, Snowsheds, and Signs	1.11
16	Station and Office Buildings	2.64
17	Roadway Buildings	2.78
18	Water Stations	0.00
19	Fuel Stations	3.55
20	Shops and Enginehouses	2.00
22	Storage Warehouses	2.50
23	Wharves and Docks	0.00
24	Coal and Ore Wharves	2.45
25	TOFC/COFC Terminals	3.13
26	Communication Systems	3.80
27	Signals and Interlockers	1.96
29	Power Plants	3.23
31	Power Transmission Systems	2.50
35	Miscellaneous Structures	3.13
37	Roadway Machines	5.70
39	Public Improvements, Construction	2.70
44	Shop Machinery	2.81
45	Power Plant Machinery	2.50

Note - Rates for all Light Density Line (LDL) accounts are 0.00%.

Table 3. Track Accounts

Acct No.	Name	Rate (%)
08	Ties - Main, Branch, and Yard	4.38
	Ties - Main, Branch, and Yard (LDL)	0.00
09	Rail and OTM - Main, Density A, Material	3.21
	Rail and OTM - Main, Density B, Material	1.28
	Rail and OTM - Main, Density A, Labor	4.90
	Rail and OTM - Main, Density B, Labor	2.46
	Rail and OTM - Branch, Material	1.37
	Rail and OTM - Branch, Labor	2.50
	Rail and OTM - Yard	2.31
	Rail and OTM (LDL)	0.00
	Interest During Construction, Prior to 1988	3.21
	Interest During Constructuion, 1988-1996	3.45
11	Ballast - Main, Branch, and Yard	2.50
	Ballast - Main, Branch, and Yard (LDL)	0.00

Note - LDL denotes Light Density Line

Decided February 2, 2000, by the Surface Transportation Board's Accounting Board Members Aguiar, Asmuth, and Warren.

Vernon A. Williams
Secretary