



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

PRESCRIPTION OF DEPRECIATION RATES
for
KANSAS CITY SOUTHERN RAILWAY COMPANY
EQUIPMENT PROPERTY
KCS-EQ-22

Rates Effective: January 1, 2022

Kansas City Southern Railway Company (KCS) 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) Kansas City Southern Railway Company (KCS) 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, 2022**, or until further order of the Board.

Kansas City Southern Railway Company Equipment Property	
ACCOUNT	DEPRECIATION RATES
<u>KANSAS CITY SOUTHERN</u>	
52 Locomotives	
52.01 Yard - Hulk (Secondhand)	4.37
52.02 Road - Hulk (New)	2.25
52.02 Road - Hulk (Secondhand)	3.21
52.14 Yard - Components	6.34
52.16 Road - Components	9.70
53 Freight-Train Cars	
53.02 Boxcars - 50' (New)	3.00
53.02 Boxcars - 50' (Secondhand)	7.64
53.03 Boxcars - 60' (New)	2.29
53.03 Boxcars - 60' (Secondhand)	4.05
53.04 Gondolas (New)	2.16
53.04 Gondolas (Secondhand)	6.48
53.05 Coil Cars (Secondhand)	3.59
53.06 Covered Hoppers (New)	2.10
53.06 Covered Hoppers (Secondhand)	2.95
53.08 Open-Top Hoppers (Secondhand)	4.60
53.12 AutoMax	2.55
53.14 Flat Cars (New)	2.33
53.14 Flat Cars (Secondhand)	5.84
53.15 Tank Cars	2.10
53.17 Auto Racks	2.81
53.18 EOT Devices	8.33
53.19 HOT Devices	8.33
57 Work Equipment	
57.01 Business Cars	1.80
57.02 MOW Equipment	2.06
58 Miscellaneous Equipment	
58.03 Trucks	8.16
58.04 Other	7.54
59 Computers	
59.01 3-Year	33.33
59.02 5-Year	20.00
59.03 6-Year	16.67
59.04 7-Year	14.29
<u>TEXAS MEXICAN RAILWAY</u>	
53 Freight-Train Cars	
53.04 Gondolas	2.16
53.06 Covered Hoppers	2.10
58 Miscellaneous Equipment	
58.03 Trucks	8.16
58.04 Other	7.54
59 Computers	
59.02 5-Year	20.00
59.03 6-Year	16.67
59.04 7-Year	14.29

Kansas City Southern Railway Company Equipment Property	
ACCOUNT	DEPRECIATION RATES
<u>SUPERIOR TIE AND TIMBER</u>	
58 Miscellaneous Equipment	
58.04 Other	7.54

Decided May 12, 2022 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.