



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**KANSAS CITY SOUTHERN RAILWAY COMPANY**  
**EQUIPMENT PROPERTY**  
**KCS-EQ-25**

*Rates Effective: April 14, 2023*

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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 **April 14, 2023**, or until further order of the Board.

Kansas City Southern Railway Company Equipment Property		
ACCOUNT	DEPRECIATION RATES	
	Additions/Capital Expenditures	Acquired Assets
<b><u>KANSAS CITY SOUTHERN</u></b>		
<b>52 Locomotives</b>		
52.01 Yard - Hulk (Secondhand)	4.37	11.03
52.02 Road - Hulk (New)	2.25	3.89
52.02 Road - Hulk (Secondhand)	3.21	5.33
52.14 Yard - Components	6.33	11.03
52.16 Road - Components	9.70	5.33
<b>53 Freight-Train Cars</b>		
53.02 Boxcars - 50' (New)	3.00	8.84
53.02 Boxcars - 50' (Secondhand)	7.64	17.14
53.03 Boxcars - 60' (New)	2.29	4.12
53.03 Boxcars - 60' (Secondhand)	4.05	6.42
53.04 Gondolas (New)	2.17	3.37
53.04 Gondolas (Secondhand)	6.48	10.00
53.05 Coil Cars (Secondhand)	3.59	4.33
53.06 Covered Hoppers (New)	2.10	2.77
53.06 Covered Hoppers (Secondhand)	2.95	3.85
53.08 Open-Top Hoppers (Secondhand)	4.60	7.41
53.12 AutoMax	2.54	3.46
53.14 Flat Cars (New)	2.33	7.87
53.14 Flat Cars (Secondhand)	5.84	9.86
53.15 Tank Cars	2.11	8.42
53.17 Auto Racks	2.81	3.64
53.18 EOT Devices	8.33	22.73
53.19 HOT Devices	8.33	18.18
<b>57 Work Equipment</b>		
57.01 Business Cars	1.80	2.66
57.02 MOW Equipment	2.06	3.50
<b>58 Miscellaneous Equipment</b>		
58.03 Trucks	8.17	32.67
58.04 Other	7.54	11.81
<b>59 Computers</b>		
59.01 3-Year	33.33	33.33
59.02 5-Year	20.00	33.33
59.03 6-Year	16.67	33.33
59.04 7-Year	14.29	33.33

Kansas City Southern Railway Company Equipment Property		
ACCOUNT	DEPRECIATION RATES	
	Additions/Capital Expenditures	Acquired Assets
<b><u>TEXAS MEXICAN RAILWAY</u></b>		
<b>53 Freight-Train Cars</b>		
53.04 Gondolas	2.17	15.12
53.06 Covered Hoppers	2.10	19.52
<b>58 Miscellaneous Equipment</b>		
58.03 Trucks	8.17	100.00
58.04 Other	7.54	11.26
<b>59 Computers</b>		
59.02 5-Year	20.00	33.33
59.03 6-Year	16.67	33.33
59.04 7-Year	14.29	33.33
<b><u>SUPERIOR TIE AND TIMBER</u></b>		
<b>58 Miscellaneous Equipment</b>		
58.04 Other	7.54	20.00

Decided November 6, 2024 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.