



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

PRESCRIPTION OF DEPRECIATION RATES
for
KANSAS CITY SOUTHERN RAILWAY COMPANY
ROAD PROPERTY
KCS-RD-22

Rates Effective: January 1, 2022

Kansas City Southern Railway Company (KCS) has submitted depreciation rates for its **road 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 shall account for depreciation charges by applying to the ledger value of **road 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 Road Property	
ACCOUNT	DEPRECIATION RATES
<u>KANSAS CITY SOUTHERN</u>	
03 Grading	0.83
04 Other Right-of-way Expenditures	1.43
05 Tunnels and Subways	0.91
06 Bridges, Trestles and Culverts	1.25
13 Fences, Snowsheds and Signs	1.54
16 Station and Office Buildings	
Station and Office Buildings	2.00
Furniture and Equipment	8.33
17 Roadway Buildings	2.00
18 Water Stations	2.22
19 Fuel Stations	3.33
20 Shops and Enginehouses	1.82
23 Wharves and Docks	3.33
25 TOFC/COFC Terminals	
Terminals	2.86
Equipment	4.00
26 Communication Systems	4.35
27 Signals and Interlockers	3.12
31 Power Transmission Systems	2.00
35 Miscellaneous Structures	2.22
37 Roadway Machines	3.72
39 Public Improvements - Construction	
Crossings	3.33
Other	1.67
44 Shop Machinery	2.72
<u>MEXRAIL</u>	
06 Bridges, Trestles and Culverts	1.25
<u>TEXAS MEXICAN RAILWAY</u>	
03 Grading	0.83
04 Other Right-of-way Expenditures	1.43
06 Bridges, Trestles and Culverts	1.25
13 Fences, Snowsheds and Signs	1.54
16 Station and Office Buildings	
Station and Office Buildings	2.00
Furniture and Equipment	8.33
18 Water Stations	2.22
19 Fuel Stations	3.33
20 Shops and Enginehouses	1.82
25 TOFC/COFC Terminals	
Terminals	2.86
Equipment	4.00
26 Communication Systems	4.35
27 Signals and Interlockers	3.12
37 Roadway Machines	3.72
39 Public Improvements - Construction	
Crossings	3.33
Other	1.67
44 Shop Machinery	2.72

Kansas City Southern Railway Company Road Property	
ACCOUNT	DEPRECIATION RATES
<u>SUPERIOR TIE AND TIMBER</u>	
13 Fences, Snowsheds and Signs	1.54
16 Station and Office Buildings	
Station and Office Buildings	2.00
Furniture and Equipment	8.33
18 Water Stations	2.22
19 Fuel Stations	3.33
20 Shops and Enginehouses	1.82
44 Shop Machinery	2.72
<u>MERIDIAN SPEEDWAY, LLC</u>	
03 Grading	0.83
06 Bridges, Trestles and Culverts	1.25
13 Fences, Snowsheds and Signs	1.54
17 Roadway Buildings	2.00
26 Communication Systems	4.35
27 Signals and Interlockers	3.12
39 Public Improvements - Construction	
Crossings	3.33
Other	1.67

Decided May 5, 2022 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.