



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**SOO LINE CORPORATION & KANSAS CITY  
SOUTHERN RAILWAY COMPANY**  
**EQUIPMENT PROPERTY**  
**SOO/KCSR-EQ-25**

*Rates Effective: January 1, 2025*

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Soo Line Corporation & Kansas City Southern Railway Company (SOO/KCSR) 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) Soo Line Corporation & Kansas City Southern Railway Company (SOO/KCSR) 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, 2025**, or until further order of the Board.

Soo Line Corporation & Kansas City Southern Railway Company		
Equipment Property		
ACCOUNT		DEPRECIATION RATES
KANSAS CITY SOUTHERN		
52 Locomotives		
52.01	Yard - Secondhand	
	New Assets	2.29
	Acquired Assets	10.40
52.02	Road - New	
	New Assets	2.81
	Acquired Assets	3.48
52.025	Road - Secondhand	
	New Assets	2.81
	Acquired Assets	4.26
52.14	Yard - Overhauls	
	New Assets	10.00
52.16	Road - Overhauls	
	New Assets	12.50
53 Freight-Train Cars		
53.02	Boxcars - 50' - New	
	New Assets	2.70
	Acquired Assets	4.78
53.025	Boxcars - 50' - Secondhand	
	New Assets	2.17
	Acquired Assets	4.56
53.03	Boxcars - 60' - New	
	New Assets	2.19
	Acquired Assets	4.03
53.035	Boxcars - 60' - Secondhand	
	New Assets	2.08
	Acquired Assets	4.85
53.04	Gondolas - New	
	New Assets	2.07
	Acquired Assets	3.28
53.045	Gondolas - Secondhand	
	New Assets	2.07
	Acquired Assets	6.00
53.055	Coil Cars - Secondhand	
	New Assets	2.24
	Acquired Assets	3.74
53.06	Covered Hoppers - New	
	New Assets	2.08
	Acquired Assets	2.98
53.065	Covered Hoppers - Secondhand	
	New Assets	2.03
	Acquired Assets	3.68
53.085	Open-Top Hoppers - Secondhand	
	New Assets	2.80
	Acquired Assets	4.13
53.12	AutoMax	
	New Assets	2.57
	Acquired Assets	3.38

Soo Line Corporation & Kansas City Southern Railway Company		
Equipment Property		
ACCOUNT		DEPRECIATION RATES
<b><u>KANSAS CITY SOUTHERN (cont.)</u></b>		
<b>53 Freight-Train Cars (cont.)</b>		
53.14	Flat Cars - New	
	New Assets	1.77
	Acquired Assets	4.90
53.14	Flat Cars - Secondhand	
	New Assets	1.90
	Acquired Assets	8.42
53.15	Tank Cars	
	New Assets	2.16
	Acquired Assets	3.01
53.17	Auto Racks	
	New Assets	2.84
	Acquired Assets	3.57
53.18	EOT Devices	
	New Assets	8.33
	Acquired Assets	15.52
53.19	HOT Devices	
	New Assets	8.33
	Acquired Assets	15.22
<b>57 Work Equipment</b>		
57.01	Business Cars	
	New Assets	1.85
	Acquired Assets	2.29
57.02	MOW Equipment	
	New Assets	2.12
	Acquired Assets	3.06
<b>58 Miscellaneous Equipment</b>		
58.03	Trucks	
	New Assets	8.17
	Acquired Assets	67.22
58.04	Other	
	New Assets	7.54
	Acquired Assets	9.00
<b>59 Computers</b>		
59.01	3-Year	
	New Assets	33.33
	Acquired Assets	23.92
59.02	5-Year	
	New Assets	20.00
	Acquired Assets	28.11
59.03	6-Year	
	New Assets	16.67
59.04	7-Year	
	New Assets	14.29

Soo Line Corporation & Kansas City Southern Railway Company		
Equipment Property		
ACCOUNT		DEPRECIATION RATES
<u>TEXAS MEXICAN RAILWAY</u>		
53 Freight-Train Cars		
53.04	Gondolas	
	New Assets	2.07
	Acquired Assets	9.04
53.06	Covered Hoppers	
	New Assets	2.08
	Acquired Assets	13.38
58 Miscellaneous Equipment		
58.03	Trucks	
	New Assets	8.17
	Acquired Assets	34.00
58.04	Other	
	New Assets	7.54
	Acquired Assets	8.48
59 Computers		
59.04	7-Year	
	New Assets	14.29
	Acquired Assets	24.19
<u>SUPERIOR TIE AND TIMBER</u>		
58 Miscellaneous Equipment		
58.04	Other	
	New Assets	7.54
	Acquired Assets	13.87

Decided June 23, 2025 by the Surface Transportation Board's Accounting Board members Ramirez, Staton.