



## DEPARTMENT OF AGRICULTURE

### Rural Utilities Service

[Docket No. Rus-22-Telecom-0052]

#### Publication of Depreciation Rates for Telecommunications Plant

**AGENCY:** Rural Utilities Service, USDA.

**ACTION:** Notice.

**SUMMARY:** The United States Department of Agriculture (USDA) Rural Utilities Service (RUS) administers rural utilities programs, including the Telecommunications Program. RUS announces the depreciation rates for telecommunications plant for the period ending December 31, 2021.

**DATES:** These rates are applicable immediately and will remain in effect until rates are available for the period ending December 31, 2022.

**FOR FURTHER INFORMATION CONTACT:** Laurel Leverrier, Assistant Administrator, Telecommunications Program, Rural Utilities Service, STOP 1590—Room 4121, 1400 Independence Avenue, SW, Washington, DC 20250–1590. Telephone: (202) 720–9556, Email: [laurel.leverrier@usda.gov](mailto:laurel.leverrier@usda.gov).

**SUPPLEMENTARY INFORMATION:** In 7 CFR part 1737, Pre-Loan Policies and Procedures Common to Insured and Guaranteed Telecommunications Loans, § 1737.70(e) explains the depreciation rates that are used by RUS in its feasibility studies.

RUS is publishing its annual median depreciation rates for all borrowers, in accordance with § 1737.70(e)(2). RUS also notes that the rates have changed only minimally from the previous year. The following chart provides those rates, compiled by RUS, for the reporting period ending December 31, 2021:

#### MEDIAN DEPRECIATION RATES OF RURAL UTILITIES SERVICE BORROWERS

**BY EQUIPMENT CATEGORY FOR PERIOD ENDING DECEMBER 31, 2021**

| <i>Telecommunications plant category</i> | <i>Depreciation rate</i> |
|------------------------------------------|--------------------------|
| 1. Land and Support Assets:              |                          |
| a. Motor vehicles                        | 17.00                    |
| b. Aircraft                              | 11.25                    |
| c. Special purpose vehicles              | 12.00                    |
| d. Garage and other work equipment       | 10.00                    |
| e. Buildings                             | 3.30                     |
| f. Furniture and office equipment        | 10.00                    |
| g. General purpose computers             | 20.00                    |
| 2. Central Office Switching:             |                          |
| a. Digital                               | 9.62                     |
| b. Analog & Electro-mechanical           | 10.00                    |
| c. Operator Systems                      | 9.33                     |
| 3. Central Office Transmission:          |                          |
| a. Radio Systems                         | 9.35                     |
| b. Circuit equipment                     | 10.00                    |
| 4. Information origination/termination:  |                          |
| a. Station apparatus                     | 12.00                    |
| b. Customer premises wiring              | 10.20                    |
| c. Large private branch exchanges        | 11.78                    |
| d. Public telephone terminal             | 12.50                    |
| e. Other terminal equipment              | 11.20                    |
| 5. Cable and wire facilities:            |                          |
| a. Aerial cable – poles                  | 6.30                     |
| b. Aerial cable – metal                  | 6.00                     |
| c. Aerial cable – fiber                  | 5.10                     |
| d. Underground cable – metal             | 5.00                     |
| e. Underground cable – fiber             | 5.00                     |
| f. Buried cable – metal                  | 5.15                     |
| g. Buried cable – fiber                  | 5.00                     |
| h. Conduit systems                       | 4.00                     |
| i. Other                                 | 5.00                     |

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