



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

PRESCRIPTION OF DEPRECIATION RATES
for
UNION PACIFIC RAILWAY COMPANY
EQUIPMENT PROPERTY
UP-EQ-19
Depreciation Rates Effective: January 1, 2019

Union Pacific Railroad Company (UP) has submitted depreciation rates for its equipment property. Life and salvage estimates supporting these depreciation rates were also provided and have been given appropriate consideration.

The depreciation rates prescribed herein replace any depreciation rates previously prescribed for the subject property. Beginning on the effective date of this prescription, the railroad is prohibited from using any depreciation 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) Union Pacific Railroad Company (UP) 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 depreciation rates shall be effective from **January 1, 2019**, or until further order of the Board.

UNION PACIFIC RAILROAD COMPANY	
Annual Depreciation Rates for Equipment Property	
Account	Depreciation Rates
<u>Diesel Locomotives – Account 52</u>	
52.01 Yard	3.83%
52.01 Yard – Rebuilt & Used	7.83%
52.02 Road	3.70%
52.02 Road – Rebuilt & Used	6.82%
<u>Freight Cars – Account 53</u>	
53.02 Box – Plain, 50 Ft & Longer	4.88%
53.03 Box - Equipped	3.45%
53.04 Gondola - Plain	2.61%
53.05 Gondola - Equipped	3.30%
53.06 Hopper - Covered	2.62%
53.07 Hopper – Open Top, General	2.82%
53.08 Hopper – Open Top, Special	3.32%
53.09 Refrigerator – Mechanical	3.91%
53.10 Refrigerator - NonMechanical	4.47%
53.11 Flat – TOFC/COFC	4.56%
53.12 Flat – Multilevel	4.23%
53.13 Flat – General Service	2.71%
53.14 Flat - Other	2.66%
53.15 All Other Cars	3.40%
53.16 Cabooses	5.26%
53.17 Other (Rack)	3.56%
53.20 Rebuilds and Betterments	5.53%
<u>Highway Revenue Equipment – Account 55</u>	6.00%
<u>Work Equipment – Account 57</u>	
57.00 Work Equipment	3.32%
<u>Miscellaneous Equipment – Account 58</u>	
58.02 Automobile	11.25%
58.03 Truck	7.92%
58.04 Other	5.59%
<u>Computer Systems – Account 59</u>	
59.01 General Computer Eqmt	16.67%
59.02 Communication Eqmt	5.56%
59.03 Computer Software – Core	6.67%
59.04 Computer Software – Operating	20.00%
59.05 Personal Computer & Assoc.	28.57%

Decided April 1, 2019, by the Surface Transportation Board's Accounting Board members Ramirez, Staton, and Dusenberry.