



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

PRESCRIPTION OF DEPRECIATION RATES
for
UNION PACIFIC RAILROAD COMPANY
TRACK PROPERTY
UP-TR-21

Rates Effective: January 1, 2021

Union Pacific Railroad Company (UP) has submitted depreciation rates for its **track 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) Union Pacific Railroad Company (UP) shall account for depreciation charges by applying to the ledger value of **track property**, owned and used in its operations, the annual depreciation rates shown herein.
- (2) The rates shall be effective **January 1, 2021**, or until further order of the Board.

UNION PACIFIC RAILROAD COMPANY		
Track Property		
ACCOUNT	DENSITY	DEPRECIATION RATES
8 Ties		
8.01 Wood Ties	ALL	4.13
8.02 Concrete Ties	ALL	2.64
9 Rails and Other Track Material		
9.04 Yard & Way Switching Track	4	3.14
9.05 Electronic Yards	5	3.14
11 Ballast	ALL	2.94

Decided December 16, 2020 by the Surface Transportation Board's Accounting Board members Ramirez, Chen, Dusenberry.