



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

**PRESCRIPTION OF DEPRECIATION RATES**  
*for*  
**UNION PACIFIC RAILROAD COMPANY**  
**EQUIPMENT PROPERTY**  
**UP-EQ-22**

*Rates Effective: January 1, 2022*

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Union Pacific Railroad Company (UP) 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) 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 rates shall be effective **January 1, 2022**, or until further order of the Board.

<b>UNION PACIFIC RAILROAD COMPANY</b>		
<b>Equipment Property</b>		
<b>ACCOUNT</b>	<b>DEPRECIATION RATES</b>	
<b><u>Diesel Locomotives – Account 52</u></b>		
52.01	Yard	4.88
52.01	Yard – Rebuilt & Used	6.15
52.02	Road	3.65
52.02	Road – Rebuilt & Used	4.50
<b><u>Freight Cars – Account 53</u></b>		
53.02	Box – Plain, 50 Ft & Longer	5.71
53.03	Box – Equipped	3.59
53.04	Gondola – Plain	2.73
53.05	Gondola – Equipped	3.39
53.06	Hopper – Covered	2.69
53.07	Hopper – Open Top, General	3.38
53.08	Hopper – Open Top, Special	4.05
53.09	Refrigerator – Mechanical	3.96
53.10	Refrigerator – NonMechanical	4.56
53.11	Flat – TOFC/COFC	4.94
53.12	Flat – Multilevel	4.60
53.13	Flat – General Service	2.82
53.14	Flat – Other	2.86
53.15	All Other Cars	3.31
53.16	Cabooses	5.26
53.17	Other (Rack)	3.58
53.00	Rebuilt and Reused	7.58
<b><u>Highway Revenue Equipment – Account 55</u></b>		
55.00	Highway Revenue Eqmt	5.94
<b><u>Work Equipment – Account 57</u></b>		
57.00	Work Equipment	3.31
<b><u>Miscellaneous Equipment – Account 58</u></b>		
58.02	Automobile	8.70
58.03	Truck	6.79
58.04	Other	5.94
<b><u>Computer Systems – Account 59</u></b>		
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.	25.00

Decided February 25, 2022 by the Surface Transportation Board’s Accounting Board members Ramirez, Chen, Dusenberry.