

*Table 5. Rack material costs by height (labor uniform)*

	Rack Height		
	Std 15"	20"	30"
Cost per rack	\$28.20	\$29.70	\$32.70
Bungies & hooks	\$12.00	\$12.00	\$12.00
Cost per rack w/ bungies & hooks	\$40.20	\$41.70	\$44.70
Labor cost per rack	\$30.00	\$30.00	\$30.00
Total cost per rack	\$70.20	\$71.70	\$74.70
Total rack cost (300 racks)	\$21,060	\$21,510	\$22,410
<b>Yearly depreciation (6 yrs)</b>	<b>\$3,510</b>	<b>\$3,585</b>	<b>\$3,735</b>