

Table 8. Partial budget – itemized costs and benefits of heightened racks

Item	<u>Rack Height</u>	
	20" rack	30" rack
Additional Costs		
General Labor	\$170	\$2,040
Employment Tax	\$13	\$156
Workers Comp	\$9	\$102
Fuel	\$13	\$50
Overhead	\$5	\$48
Depreciation	\$150	\$450
Repairs	\$18	\$54
Misc Supplies	\$10	\$20
Retail Containers	\$2	\$2
Total Added Costs	\$390	\$2,922
Reduced Revenue	\$0	\$0
Reduced Costs	\$0	\$0
Additional Revenue		
Increased Yield	\$62,183	\$58,630
Change in Net Income	\$61,793	\$55,708