

James Confectioners—Part 1

Squeezed by Rising Costs, a Confectioner Struggles to Cope

Telford James and his wife, Ivey, are the second-generation owners of James Confectioners, a family-owned manufacturer of premium chocolates that was started by Telford's father, Frank, in 1964 in Eau Claire, Wisconsin. In its 50 years, James Confectioners has grown from its roots in a converted hardware store into a large, modern factory with sophisticated production and quality control equipment. In the early days, all of Frank's customers were local shops and stores, but the company now supplies customers across the United States and a few in Canada. Telford and Ivey have built on the company's reputation as an honest, reliable supplier of chocolates. The prices they charge for their chocolates are above the industry average but are not anywhere near the highest prices in the industry even though the company is known for producing quality products.

Annual sales for the company have grown to \$3.9 million, and its purchases of the base chocolate used as the raw materials for their products have increased from 25,000 pounds 20 years ago to 150,000 pounds. The Jameses are concerned

about the impact of the rapidly rising cost of the base chocolate, however. Bad weather in South America and Africa, where most of the world's cocoa is grown, and a workers' strike disrupted the global supply of chocolate, sending prices upward. There appears to be no relief from high chocolate prices in the near future. The International Cocoa Organization, an industry trade association, forecasts world production of cocoa, from which chocolate is made, to decline by 7.2 percent this year.¹ Escalating milk and sugar prices are squeezing the company's profit margins as well. Much to James and Ivey's dismay, James Confectioners's long-term contracts with its chocolate suppliers have run out, and the company is purchasing its raw materials under short-term, variable-price contracts. They are concerned about the impact these increases in cost will have on the company's financial statements and on its long-term health.

Ivey, who has the primary responsibility for managing James Confectioners's finances, has compiled the balance sheet and the income statement for the fiscal year that just ended. The two financial statements appear below:

¹"Cocoa Forecasts," International Cocoa Organization, May 27, 2009, <http://www.icco.org/about/press/2.aspx?Id=09112009>.

Balance Sheet, James Confectioners December 31, 20xx

		Assets
Current Assets		
Cash		\$ 161,254
Accounts Receivable		\$ 307,951
Inventory		\$ 568,421
Supplies		\$ 84,658
Prepaid Expenses		\$ 32,251
Total Current Assets		\$ 1,154,536
Fixed Assets		
Land		\$ 104,815
Buildings, net		\$ 303,583
Autos, net		\$ 64,502
Equipment, net		\$ 247,928
Furniture and Fixtures, net		\$ 40,314
Total Fixed Assets		\$ 661,142
Total Assets		<u>\$ 2,015,678</u>
		Liabilities
Current Liabilities		
Accounts Payable		\$ 241,881
Notes Payable		\$ 221,725

James Confectioners Case Study Answers

WJ Hussar



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