

CASE STUDY: Andrew-Carter, Inc.

Andrew-Carter, Inc. (A-C), is a major Canadian producer and distributor of outdoor lighting fixtures. Its fixture is distributed throughout North America and has been in high demand for several years. The company operates three plants that manufacture the fixture and distribute it to five distribution centers (warehouses). During the present recession, A-C has seen a major drop in demand for its fixture as the housing market has declined. Based on the forecast of interest rates, the head of operations feels that demand for housing and thus for its product will remain depressed for the foreseeable future. A-C is considering closing one of its plants, as it is now operating with a forecasted excess capacity of 34,000 units per week. The forecasted weekly demands for the coming year are

Warehouse 1	9,000 units
Warehouse 2	13,000 units
Warehouse 3	11,000 units
Warehouse 4	15,000 units
Warehouse 5	8,000 units

The plant capacities in units per week are

Plant 1, regular time	27,000 units
Plant 1, on overtime	7,000 units
Plant 2, regular time	20,000 units
Plant 2, on overtime	5,000 units
Plant 3, regular time	25,000 units
Plant 3, on overtime	6,000 units

If A-C shuts down any plants, its weekly costs will change, as fixed costs are lower for a nonoperating plant. Table 9.34 shows production costs at each plant, both variable at regular time and overtime, and fixed when operating and shut down. Table 9.35 shows distribution costs from each plant to each warehouse (distribution center).

TABLE 9.34
Andrew-Carter, Inc.,
Variable Costs and Fixed
Production Costs per Week

PLANT	VARIABLE COST	FIXED COST PER WEEK	
		OPERATING	NOT OPERATING
No. 1, regular time	\$2.80/unit	\$14,000	\$6,000
No. 1, overtime	3.52		
No. 2, regular time	2.78	12,000	5,000
No. 2, overtime	3.48		
No. 3, regular time	2.72	15,000	7,500
No. 3, overtime	3.42		

TABLE 9.35
Andrew-Carter, Inc.,
Distribution Costs
per Unit

FROM PLANT	TO DISTRIBUTION CENTER				
	W1	W2	W3	W4	W5
No. 1	\$0.50	\$0.44	\$0.49	\$0.46	\$0.56
No. 2	0.40	0.52	0.50	0.56	0.57
No. 3	0.56	0.53	0.51	0.54	0.35

Andrew Carter Inc Case Study Answer

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Andrew Carter Inc Case Study Answer:

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