CAL MAINE FOODS INC Form 10-Q/A May 01, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 10-Q/A (Amendment No. 1)

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Amendment No. 1 to quarterly report on Form 10-Q for the quarterly period ended March 3, 2007

Commission file number: 000-04892

CAL-MAINE FOODS, INC.

(Exact name of registrant as specified in its charter)

Delaware 64-0500378

(State or other Jurisdiction of Incorporation or Organization)

(I.R.S. Employer Identification No.)

3320 Woodrow Wilson Avenue, Jackson, Mississippi 39209

(Address of principal executive offices) (Zip Code)

(601) 948-6813

(Registrant's telephone number, including area code)

The undersigned registrant hereby amends its Quarterly Report on Form 10-Q for the quarter ended March 3, 2007 (the "Form 10-Q") solely for the purpose of correcting an inadvertent error in the amount of its originally reported "Total liabilities" as of March 3, 2007. No other changes to the Form 10-Q are made, except for the filing of updated Exhibits 31.1, 31.2 and 32.0.

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf by the undersigned, thereunto duly authorized.

CAL-MAINE FOODS, INC.

Date: April 30, 2007 By: /s/ Charles F. Collins

Charles F. Collins

Vice President Controller

(Principal Accounting Officer)

PART I. FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

CAL-MAINE FOODS, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED BALANCE SHEETS (in thousands)

ASSETS		ch 3, 2007 naudited)	June 3, 2006 (note1)	
Cash and cash equivalents \$ 15,134 \$ 13,295 Investments 28,600 25,000 Trade and other receivables 40,525 24,955 Recoverable federal income taxes 836 1,177 Inventories 62,855 57,843 Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS 349,133 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY 2 2 Current maturities of purchase obligation 5,435 6,884 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,450 Total current liabilities 3,431 9,010 Long-term debt, less current maturiti	ASSETS			
Investments 28,600 25,000 Trade and other receivables 40,525 24,955 Recoverable federal income taxes 62,855 57,843 Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Turrent liabilities \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Curge-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 94,383 16,751	Current assets:			
Trade and other receivables 40,525 24,955 Recoverable federal income taxes 836 1,177 Inventories 62,855 57,843 Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of purchase obligation 5,435 6,884 Current maturities of purchase obligation 94,383 92,010 Total current liabilities 94,383 92,010 Inordicate taxes 94,383 92,010 <td>Cash and cash equivalents</td> <td>\$ 15,134</td> <td>\$</td> <td>13,295</td>	Cash and cash equivalents	\$ 15,134	\$	13,295
Recoverable federal income taxes 836 1,177 Inventorics 62,855 57,843 Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities \$ 349,133 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,950 Deferred income taxes 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 94,383 92,010 Other non-current liabilities 3,701 3,860	Investments	28,600		25,000
Inventories 62,855 57,843 Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS 349,133 176,275 TOTAL ASSETS 349,133 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Urrent liabilities: 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 3,701 3,860 Deferred income tax	Trade and other receivables	40,525		24,955
Prepaid expenses and other current assets 1,266 3,408 Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS 349,133 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY S 349,133 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY S 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 11,600 11,902 Deferred income taxes 11,610 11,450 16,751 <td>Recoverable federal income taxes</td> <td>836</td> <td></td> <td>1,177</td>	Recoverable federal income taxes	836		1,177
Total current assets 149,216 125,678 Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY ***	Inventories	62,855		57,843
Notes receivable and investments 8,241 8,316 Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 176,275 TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 96,33 16,751 Other non-current liabilities 3,701 3,860 Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343	Prepaid expenses and other current assets	1,266		3,408
Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 9,673 16,751 Other non-current liabilities 3,701 3,860 Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343 Stockholders' equity: Common stock \$0.0	Total current assets	149,216		125,678
Goodwill 4,195 4,016 Other assets 2,550 2,833 Property, plant and equipment 363,209 339,831 Less accumulated depreciation (178,278) (163,556) TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 9,673 16,751 Other non-current liabilities 3,701 3,860 Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343 Stockholders' equity: Common stock \$0.0	Notes receivable and investments	8 241		8 316
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TOTAL ASSETS 184,931 176,275 TOTAL ASSETS 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 94,383 92,010 Minority interest 99,33 919 Purchase obligation, less current maturities 9,673 16,751 Other non-current liabilities 3,701 3,860 Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343 Stockholders' equity: Common stock \$0.01 par value per share: Authorized shares - 60,000 Issued 35,130 shares and 21,158 shares		363,209		339,831
TOTAL ASSETS \$ 349,133 \$ 317,118 LIABILITIES AND STOCKHOLDERS' EQUITY Current liabilities: Accounts payable and accrued expenses \$ 53,482 \$ 34,642 Current maturities of purchase obligation 5,435 6,884 Current maturities of long-term debt 13,610 11,902 Deferred income taxes 11,610 11,450 Total current liabilities 84,137 64,878 Long-term debt, less current maturities 94,383 92,010 Minority interest 923 919 Purchase obligation, less current maturities 9,673 16,751 Other non-current liabilities 3,701 3,860 Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343 Stockholders' equity: Common stock \$0.01 par value per share: Authorized shares - 60,000 Issued 35,130 shares and 21,158 shares outstanding at March 3, 2007 and 21,103 shares at June 3, 2006 351 351	Less accumulated depreciation	(178,278)		(163,556)
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Deferred income taxes 18,705 18,925 Total liabilities 211,522 197,343 Stockholders' equity: Common stock \$0.01 par value per share: Authorized shares - 60,000 Issued 35,130 shares and 21,158 shares outstanding at March 3, 2007 and 21,103 shares at June 3, 2006 351 351	Purchase obligation, less current maturities	9,673		16,751
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Stockholders' equity: Common stock \$0.01 par value per share: Authorized shares - 60,000 Issued 35,130 shares and 21,158 shares outstanding at March 3, 2007 and 21,103 shares at June 3, 2006 351 351	Deferred income taxes	18,705		18,925
Common stock \$0.01 par value per share: Authorized shares - 60,000 Issued 35,130 shares and 21,158 shares outstanding at March 3, 2007 and 21,103 shares at June 3, 2006 351 351	Total liabilities	211,522		197,343
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		351		351

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Class A common stock \$0.01 par value per share, authorized issued and		
outstanding 2,400 shares at March 3, 2007 and June 3, 2006		
Paid-in capital	28,955	28,700
Retained earnings	129,679	112,183
Common stock in treasury-13,972 shares at March 3, 2007 and 14,027 at		
June 3, 2006	(21,398)	(21,483)
Total stockholders' equity	137,611	119,775
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 349,133 \$	317,118

See notes to condensed consolidated financial statements.

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CAL-MAINE FOODS, INC. AND SUBSIDIARIES CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (in thousands, except per share amounts) UNAUDITED

	13 Weeks Ended			39 Weeks Ended				
			February 25,				February 25,	
	Mai	rch 3, 2007		2006	March	a 3, 2007		2006
Net sales	\$	175,211	\$	130,107	\$	428,256	\$	348,150
Cost of sales		131,029		104,134		350,712		303,408
Gross profit		44,182		25,973		77,544		44,742
Selling, general and administrative		16,902		15,493		45,830		43,140
Operating income		27,280		10,480		31,714		1,602
Other income (expense):								
Interest expense, net		(1,639)		(1,906)		(5,198)		(5,895)
Other		1,956		1,346		2,637		1,090
		317		(560)		(2,561)		(4,805)
Income (loss) before income taxes		27,597		9,920		29,153		(3,203)
Income tax expense (benefit)		10,194		1,930		10,780		(2,400)
Net income (loss)	\$	17,403	\$	7,990	\$	18,373	\$	