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Costs Associated With The Commercialization And Production Of Metals In Colombian Industry

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Abstract

Companies that choose to operate in large markets recognize that they usually cannot serve all customers, because they are too numerous and dispersed, and because their requirements are too different. Therefore, rather than competing everywhere, often against superior competitors, they need to identify the most attractive market segments that they can serve effectively. In this sense, segmenting is differentiating the total market for a product or service into different groups of consumers, homogeneous among themselves and different from each other in terms of habits, needs and tastes, which might require different products or marketing combinations. The present investigation, intended to make a business plan, which would make a current analysis in aspects related internally and externally with the company; an analysis of the phases that comprise the structure of the business plan was made, analyzing the market plan, the operative and human resources management and the financial study, later the organized model of the business plan was presented that allow the respective evaluation by the management so that solutions that benefit the achievement of the objectives of the sector can be taken.

Keywords: activity, standard, method, process, process, variable

1. Introduction

According to the Ministry of Environment and Sustainable Development, Colombia generates 12 million tons of waste annually of which 17% is recycled; the (ANDI, 2018) I made known that,

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organizations recovering materials for the year 2018 in 25 departments of the country had taken advantage of 767,137 tons of waste, of which 55% was paper and cardboard recovery, while 8.8% corresponded to the recovery of plastic.

In addition to this, according to (Espectador, 2018), the country annually recycles 1.0 million tons of recycled steel per year, of which 80% is used for steel production. Recycled steel in the country presents covers 2.2 million tons in installed capacity and an annual production up to 2017 of 1.2 million tons, scrap is the most important input of the steel industry in Colombia, which represents 75% of the raw material used by steel mills. It should be noted that the trading company's business is currently linked to this type of material.
According to an economic publication of the newspaper el (Tiempo, 2018), Colombia produces about 1.2 million of usable cardboard and paper material, a figure that is important according to what is evidenced by ANDI, which indicates that the paper industry in the country produces to supply the domestic market by 87%, of which 27% are for printing and writing and 48% destined for cardboard packaging. In addition to this, according to the Chamber of the Pulp, Paper and Cardboard Industry, the production of the paper sector increased 3.3%, highlighting an increase of 2.3% in paper exports, which helps the growth of the national economy. It is important to mention that 1,650,537 tons of paper were consumed in Colombia in recent years, with a 3% increase in consumption. On the other hand, it is evident that, the collection rate in Colombia has remained stable and a considerable increase has been evidenced, in 2017 819,211 tons of material were collected, 17% more than in the year2010. Corrugated cardboard packaging, mainly from industry and commerce, is the most recycled.

Likewise, in a publication of the magazine (Semana, 2018), the economy of the plastic industry recorded a positive balance, according to a balance of Aco Plasticos, the guild increased its production by 2.5%, and 2% sales of the same. Currently, Colombia annually demands around 49,000 tons of PET plastic, but only 31,200 tons are processed per year. This type of plastic is used for the production of bottles that generally contain water, soda and soft drinks. In the country only one third of the bottles used are collected, so that 3 out of 10 bottles are recycled. It is expected that recycling in the country will continue to rise, and that the PET rates, which currently reach 30%, will be surpassed.

More than one million tons are being wasted and end up in landfills, which represent almost 85% and 90% of the total, is a company dedicated to buy and sell metallic materials, which has a single headquarters in the city of San José de Cúcuta, located in the Panamericano neighborhood, the company collects and dispatches large quantities of material to the interior of the country, it is a company in favor of the development of the region, which seeks alternatives in its processes and integration of new proposals to enter the market and be leaders.The material currently handled by the company is recycled steel "scrap", which is marketed monthly in average 2,500 tons and approximately 500 tons of other materials such as steel, aluminum, pots, etc. Normetales S.A.S. is a pioneer and one of the most competent companies in the ferrous material recovery sector. It has its own financing necessary to achieve the commercial growth process and also has strategic alliances at its disposal to expand the business. Currently, the organization is looking for the expansion of its market, so it needs strategies that will help it to be a competent company in the recovery and commercialization of materials, through a proposal related to the analysis of the strategic management of the organization, a market plan, the management of operations and personnel, as well as legal and financial aspects.

The company has a certain disadvantage because it does not have a tool that allows it to identify its potential suppliers, it does not measure the quantities that they would be able to supply for the new business model, it also sees the need to specify its potential customers and competition, on the other

hand, it does not quantify the budget required in technical aspects such as the location of a new plant, qualified personnel for the corresponding operations, and it also needs to evaluate through a financial study the projection and benefit that it would bring to the organization.

According to the above, it is evident that, at the managerial level, it is not allowed to dimension the opportunities to which the company can adapt in these times of great commercial and business growth, creating an environment of uncertainty in the future projects of the organization, which could lead the trading company to a competitive disadvantage. The above problems would affect the organization in general because it would be left without the exploration of new alternatives which could be of great benefit for its development, in addition to this, important aspects of management would be unknown in the proposals that the company would be sized, on the other hand, the plans would not be communicated in a concrete way to partners, suppliers and employees of the company.

In this sense, a business plan is proposed in order to analyze its current strategic organization, market, operational management, human management, legal and financial management, evaluating the viability or feasibility for the commercialization of new materials and thus achieve market growth through the recovery, acquisition and marketing of cardboard, PET plastic, archival paper and metals, so that they can be reincorporated into the industrial sector.

2.Article structure

2.1 Financial Study

According to (Suarez & Acevedo, 2019) a financial study is the one whose function is to obtain the information of the financial plan, which describes aspects such as: existing resources, the needs for credit or investment, guarantees and external business opportunities that are available for investment. Therefore, it is essential to describe and prepare tables that can guarantee the support of the sales and cost projections and include a detailed description of the cash flow, which will have to be done monthly for the first year of operation and quarterly for the next four years to be evaluated.

2.1.1 Cash flow analysis. According to the International Financial Reporting Standards, the Cash Flow Statement is the one that gives a description of the inflows and outflows, which are part of the origins and application of the resources acquired in a period, i.e. it shows how cash is used at the time of performing investment, operation and financing functions (Suarez & Acevedo, 2019).

Net present value (NPV). For (Suarez & Acevedo, 2019). The Net Present Value method is that which is responsible for the incorporation of the time value of money and the determination of the net cash flows of a project, so that the correct comparisons can be made between the cash flows presented in the different periods over time.

The time value of money is associated with the interest rate, which is modified through the change that occurs in this over time, i.e. through the variation obtained by the rate from one period to another, the present value of the cash flows of a project can be determined. Taking into account the results obtained by the Net Present Value (NPV), it will be possible to determine how profitable or not a business or project is.

Internal rate of return (IRR). The internal rate of return of a business or project is equivalent to the following

to the interest rate that such business or project will give to the person who invested his or her money there.
(Suarez & Acevedo, 2019).The internal rate of return is the interest rate that makes the present value of the net operating cash flow equal to the present value of the net investment. The internal rate of return is the interest rate that makes the Net Present Value of the business or project cash flows equal to zero Calculation Methodology The Internal Rate of Return is determined by arbitrarily selecting an interest rate at which the Net Present Value of the business or project cash flows is calculated.

Variable Costs. These are costs that vary according to changes in activity levels, and are related to the number of units sold, volume of production or number of services performed, for example, raw materials, fuel, hourly wages, etc.

Fixed costs are costs that are not affected by variations in activity levels, for example, rents, depreciation, insurance, etc.

Break-even point. According to (Industrial, 2018) it is that point of activity (sales volume) where total revenues are equal to total costs, i.e., the point of activity where there is no profit or loss.

To find the break-even point is to find the number of units to be sold, so that the above (sales equal costs) is met. The same author defines the following steps to calculate the break-even point.

Define costs. First of all, we must define our costs. The usual way is to consider as costs all disbursements, including administration and sales expenses, but not including financial expenses or taxes.

Classify costs into Variable Costs (VC) and Fixed Costs (FC). Once we have determined the costs that we will use to find the break-even point, we classify or divide them into Variable Costs and Fixed Costs:

Find the unit variable cost. Third, we determine the Variable Unit Cost (Cvu), which is obtained by dividing the total Variable Costs by the number of units to be produced (Q).
Apply the break-even formula. The formula to find the break-even point

es:

$$(P \times U) - (Cvu \times U) - CF = 0$$

Where:

P: unit selling price.
U: break-even units, i.e. units to be sold so that revenues equal costs.
Cvu: variable unit cost.
CF: fixed costs.
The result of the formula will be in physical units; if we want to find the break-even point in monetary units, we simply multiply the result by the selling price.

3. Method

According to (Martínez, 2014)), defines the concept as: Procedure used to describe the characteristics of the population to be studied. Along with comparative and experimental research, it is one of the three research models used in the area of science. This type of research does not involve the use of hypotheses or predictions, but the search for the characteristics of the studied phenomenon that interest the researcher.

The purpose is to analyze the organization of a business plan, according to new ideas to which the company is currently committed, in order to consolidate itself as a reference company in the commercialization not only of ferrous and non-ferrous materials, but also of waste such as archival paper, cardboard and PET plastic, and thus be able to advance in competitiveness, contributing to the strengthening of the company and the organization of new projects with useful information to dimension new requirements at the operational, administrative, technical, financial, strategic and legal levels.

The sample is the group of individuals taken from the population to study a statistical phenomenon that is extracted from the population.For the development three types of population are taken, 5 administrative people that correspond to 35% of the personnel of that area, 3 clients corresponding to paper, cardboard and PET plastic companies, these because they have a considerable representation in the production and commercialization at national level, additionally, a sample of 84 suppliers is taken, which correspond to 100% of those who currently supply the company, according to information from the experience of the current commercialization, it is evident that they are the suppliers that handle a considerable amount of material related to plastic, cardboard and paper. The research will be directed through historical data, in this way we will obtain a better overview and regularity at the time of proposing strategies that relate the company with new projects in society. In addition to this, an interview will be conducted with the manager and administrative staff, in order to know relevant aspects of the company and its capacity. On the other hand, suppliers and customers will be characterized, to obtain a clear vision of the interested party and thus be able to improve the factors in the future commercialization of the new market.

4.Results

4.1 Consumption statistics

According to ANDI, the companies that represent the largest percentage of production in the country, according to each sector depending on the material, are grouped into 14 companies that work with PET and 9 companies with cardboard and archival paper.According to the above, in publication of the economic newspaper Portafolio, it was learned that in Colombia, the growth of the paper sector reflected an estimated increase of 3.3% in its production, which supplied 87% of the national production until 2017, in addition to this, it was identified that in Colombia around 1,200,000 tons of paper and cardboard, are recycled of which only approximately 58% is used which, results in an amount close to 696,000 tons per year. It should be noted that the increase in the trend of paper and cardboard recycling annually is approximately 2.4%.

On the other hand, the growth of the PET plastic sector is increasing, as stated by the president of Acoplasticos, assuring that up to 2019 it grew by 4.8%, in addition to this, according to Sustainability Week 2019, Enka and Apropet, as the largest PET producers in the country, assure that they produce 32,000 tons annually and that 30% is collected in the country, so approximately 9,600 tons are recovered.

For the analysis of the characterization of the suppliers of the new business model, it was decided to carry out an exercise to establish how the process of commercializing the new materials would be.

Initially there is no specific data of an average of quantities that suppliers can set, because such quantities are very variable in quantity and frequency; We then proceeded to extract information provided by the company, so we made use of the TNS accounting tool, referring to the most representative monthly amount of purchase related to scrap and ferrous material that suppliers offered to the trading company during the first quarter of the year 2021, this period was chosen because it was evidenced a "commercial stability" with excellent participation of suppliers and considerable quantities, after periods marked by the pandemic where the economic activity of different companies was damaged.

Based on the above and the quantities supplied by the accounting database, an analysis was made of the amount that suppliers can offer, based on exploratory analysis studies previously carried out internally by the company, which establishes that, in relation to the maximum capacity of scrap and material that the supplier can supply to the company, average percentages are designated at a general level for the purchase of material related to PET, cardboard and archival paper. Thus, as a business guideline, it is established that a recovery company can supply, according to its maximum capacity of scrap and ferrous materials, 10% of PET, 15% of cardboard and 20% of paper. This is based on the fact that scrap is the material that is most commercialized by the suppliers that supply the company.

Based on the previous exercise, through TNS data, and the percentages of the analysis made by the company, we intend to exemplify the supplier management model. Being a market with a lot of variation in the collection of material, suppliers will be classified according to the quantity they can offer, thus establishing a method that categorizes them as follows:

Figure 1. Description of suppliers

SUPPLIER	DESCRIPTION
Type A Supplier	The supplier that registers more than 80 tons.
Type B Supplier	The supplier that registers quantities between 40 and 79.9 Tons.
Type C Supplier	The supplier that registers amounts between 0 and 39.9 Tons.

It should be noted that prices in this type of market are established according to the current behavior in the sector, so we consulted through a telephone call to suppliers, in order to know the prices currently maintained in the trade, which were an average price per kg of cardboard, PET plastic and archival paper, where it became evident that to date the following prices are managed.

Figure 2. Description of suppliers

PURCHASE PRICES - SUPPLIERS		
MATERIAL	**PRICE / Kg**	**SOURCE**
PAPER ARCHIVE	$500	**Traders in the sector**
CARTON	$200	
PET	$500	

Additionally, 10% of the current average value will determine the maximum purchase price range which corresponds to a monetary amount above the average. Another average price is

established between the maximum range and the average purchase value, which is defined by 5% of the current average. According to the above, in order to exemplify the method for adjusting the price, it is decided to select the prices of archival paper / Kg, which would be as follows:

$500 - list price. Type C supplier.

$525- 5% above. Type B supplier.

$550 - 10% above. Type A supplier.

It should be noted that the percentage variation in prices will be in the same proportion for the three materials under study, as per company policy.

Figure 3. Final Prices Suppliers

Suppliers	$PET/Kg	$CARTON/Kg	PAPER /Kg
More than 80 tons	$550	$ 220	$550
40 - 79.9 tons	$525	$ 210	$ 525
0 - 39.9 tons	$500	$	$

After demonstrating how the prices for the new marketing model work, the spreadsheet for adjusting prices is shown.

Figure 3. Percentage of Supplier Price

PRICES / SUPPLIER		
MAXIMUM PRICE	AVERAGE PRICE	LIST PRICE
10%	5%	(MATERIAL)
0	0	(PRICE)
TYPE A	TYPE B	TYPE C

4.2 Operating Expenses

Each of the costs involved in the development of the project are shown below

Figure 4. Production fixed assets

Production fixed assets			
Quantity	Team	Price per unit	Total
1	Truck scale	$ 60.000.000	$ 60.000.000
	Packaging machine	$ 30.000.000	$ 120.000.000
	Truck	$ 130.000.000	$ 780.000.000
	Bodies	$ 10.000.000	$ 60.000.000
	Forklifts	$ 100.000.000	$ 400.000.000
	Stowage	$ 299	$ 2.990
			$ 1.420.002.990

Figure 5. Office and sales fixed assets

Office and sales fixed assets			
Quantity	**Team**	**Price per unit**	**Total**
	Desk	$ 270.000	$ 3.780.000
	Chairs	$ 13.000	$ 2.600.000
	Computers	$ 1.000.000	$ 15.000.000
	Printers	$ 662.000	$ 1.324.000
	Phones	$ 190.000	$ 1.520.000
			$ 24.224.000

Figure 6. Land and civil works

Land and civil works		
ITEM	**Concept**	**Cost**
1	Land m_2	$ 1.000.000.000
	Construction m_2	$ 200.000.000
		$ 1.200.000.000

Figure 7. Total Investment

Total investment		
Item	**Concept**	**Cost**
Marketing fixed assets	$1,360,598,000	$ 1.420.002.990
Management fixed assets	$24,224,000	$ 24.224.000
5% of contingencies	$69,241,100	$ 72.211.349,50
		$ 1.516.438.340

Depreciation is taken based on the provisions of Colombian law and tax records, taking into account the following important aspects such as depreciation percentage and useful life time, according to (Gerencie, 2020):

Figure 8. Depreciation rate

Active	Annual depreciation rate	Equivalent useful life
Construction and buildings	2,22%	45 years
Aqueduct, plant and networks	2,50%	40 years
Communication routes	2,50%	40 years
Fleet and aerial equipment	3,33%	30 years
Rail fleet and equipment	5,00%	20 years
River fleet and equipment	6,67%	15 years
Weapons and surveillance equipment	10,00%	10 years
Electrical equipment	10,00%	10 years
Fleet and land transportation equipment	10,00%	10 years
Machinery, equipment	10,00%	10 years
Furniture and fixtures	10,00%	10 years
Scientific medical equipment	12,50%	8 years
Containers, packaging and tools	20,00%	5 years
Computer equipment	20,00%	5 years

Data processing networks	20,00%	5 years
Communication equipment	20,00%	5 years

The depreciation of the project is shown below:

Figure 9. Calculated depreciation

Concept	Value	Years to depreciate	1				5	Salvage value
Production Team	$ 580.002.990		$ 58.000.299	$ 58.000.299	$ 58.000.299	$ 58.000.299	$ 58.000.299	$ 290.001.495
Vehicles	$ 840.000.000		$ 84.000.000	$ 84.000.000	$ 84.000.000	$ 84.000.000	$ 84.000.000	$ 420.000.000
Computers	$ 15.000.000	5	$ 3.000.000	$ 3.000.000	$ 3.000.000	$ 3.000.000	$ 3.000.000	$ 0
Office equipment	$ 9.224.000	5	$ 1.844.800	$ 1.844.800	$ 1.844.800	$ 1.844.800	$ 1.844.800	$ 0
Terrain	$ 1.000.000.000	1	$ 50.000.000	$ 50.000.000	$ 50.000.000	$ 50.000.000	$ 50.000.000	$ 250.000.000
Civil works	$ 200.000.000		$ 13.333.333	$ 13.333.333	$ 13.333.333	$ 13.333.333	$ 13.333.333	$ 133.333.333
			$ 210.178.432	$ 210.178.432	$ 210.178.432	$ 210.178.432	$ 210.178.432	**$ 1.093.334.828**

In order to define the break-even point, both fixed and variable costs must first be identified, as shown below. Before calculating the break-even point, it is important to know that this must be calculated separately for each reference, which is important when determining Q (Minimum viable production quantity). At the beginning of this project, the demand was calculated and gave 14400 tons for the first year.

Figure 10. Calculated depreciation

BREAK-EVEN POINT				
Cup	Unit cost per prod	Demand (TON)	14400	
Pv	Sales price	Utility		
Mc	Contribution margin	Variable Costs	$ 8.431.421.844	
CT	Total Cost	Fixed Costs	$ 547.704.352	
CV	Variable Cost			
CF	Fixed Cost			
Q	Quantity of units I need to manufacture			
Cup=	CT/Demand	Cu=	$ 623.550	
Utility=	CT x 15%.	U=	$ 1.346.868.929	
Pvu=	(TC + Profit)/Demand		$810.615,56	
Cvu=	CV/D	CVu=	$585.515	
Q=	CF/(Pvu-Cvu)	Q=	2433	Tons
INCOME	Q x Pvu	I=	$ 1.972.356.139,84	

The unit sales price can reach 623,550 COP per ton for each of the 3 products that the company wants to distribute, it is important to highlight that the company should sell all its units at this price; this does not resemble reality since there are much lower sales prices; with this break-even point the company should at least a year have a demand of 2334 tons, to keep the margin, everything higher than this amount will represent profits in the same. In the financial ratios the income statement was made, which is evidenced below was made for each reference.

In the financial ratios, the statement of income, which is shown below, was prepared for each reference.

Figure 11. Income statement

CONCEPT	
Revenues	$ 1.972.356.139,84
Production costs	$ 7.942.200.000,00
Costs Administration	$337 .525.920,00
Cost of sales	$42 .000.000,00
Income before income tax	$ (6.349.369.780,16)
Tax 34% tax	$ (2.158.785.725,26)
Profit after tax	$ (4.190.584.054,91)
Depreciation (salvage value)	$1.093.334.828
Net income for the year	$ (3.097.249.226,58)

According to the results obtained, it can be inferred that the business is feasible and profitable; this is due to the small production costs and the low investment to be made in the project; apparently the products are in great demand in the market at very good prices, which makes possible a fixed income, high for the company's pretensions. It is estimated that in 1 to 2 years the company will recover the total investment made, as long as the demand of 14400 tons/year is maintained.

5 Conclusions

The company has a very good capacity in its suppliers, which allows it to always have the largest amount of materials and elements to market, however it is evident the large number of small suppliers, in the future these do not provide an important help in meeting the demand since the market is very demanding and the quantities demanded are very high; with this it is proposed to the company to make strategic agreements with other suppliers with an even greater capacity.

It can be determined that the unit sales price can reach 623,550 COP per ton for each of the 3 products that the company wants to distribute, it is important to highlight that the company should sell all its units at this price; this does not resemble reality since there are much lower sales prices; with this break-even point the company should at least have a demand of 2334 tons per year, to keep the margin, everything higher than this amount will represent profits in the same.

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Makalenin Türkçe başlığı buraya yazılır....

Özet

Türkçe özet.

Anahtar sözcükler: anahtar sözcükler1; anahtar sözcükler2; anahtar sözcükler3

AUTHOR BIODATA

Insert here author biodata**.**