

A feasibility study on production and marketing of “Tuna Tocino” (Sweet Cured Tuna Meat) in San Jose, Occidental Mindoro

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Abstract

Tocino is a delicious, sweet, and savory dish that Filipinos love, especially for breakfast. This feasibility study aims to introduce a new version of tocino with a unique taste of seafood and a healthier option than red meat. Specifically, it seeks to assess the production and marketing of tuna tocino (sweet cured tuna meat) in San Jose, Occidental Mindoro, and determine its profitability and viability. The product will be marketed on social media platforms to reach wider potential customers and will be distributed at the Divine Word College of San Jose canteen, grocery stores, and food kiosks around the San Jose area. Tuna is the product's main ingredient and will be directly procured from the local fishing community in Barangay Ligaya in Sablayan, Occidental Mindoro. The researcher will manage the business as the sole owner of the business; two production staff and one delivery man will be hired to ensure production and efficient daily operation. The initial investment needed to implement the business is Php 805,525.13. It is expected to reach a 541 percent return on investment after the five-year run. Based on the information gathered from surveys and interviews with the respondents, analyzing the data from the government, and assessing the financial projection, this proposed business offers a promising opportunity, driven by the growing demand for healthier and more sustainable food options. Thus, the business can generate profits and expand over time as costs will be managed well and the demand remains steady. The study shows that the proposed business is financially feasible, providing a good chance for long-term success in the market.

Keywords: seafood, local delicacy, tuna tocino, financially feasible, feasibility study

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1. Introduction

Tocino, a classic Filipino breakfast, is a delicious, sweet, and savory dish typically served alongside fried rice. The term “*tocino*” comes from the Spanish word for bacon; the dish can also be made from chicken or beef. Its vibrant red color often comes from annatto seed, a natural food coloring from the achiote tree (Bruno, 2024). To this day, tocino remains a staple in Filipino cuisine. The taste and tender texture continue to captivate taste buds worldwide, making it a must-try for anyone seeking a delicious glimpse into Filipino culinary heritage (Walter, 2024). As an archipelago, the Philippines' culinary industry diversifies based on the cultural significance of its various regions. Different regions have their version of tocino. The Kapampangan style is renowned for creating the original tocino. They prepare by mixing the ingredients by hand for three hours and then leave them to ferment at room temperature for one night. The next day, these are put in the fridge to dry to prolong the shelf life. Other regions also have their unique version of tocino, showcasing the rich diversity of their culture and the deep-rooted practices accompanying each recipe (Amcarmen, 2018). The fishing industry is one of the foundations of the Philippine economy, making the country among the world's leading producers of different varieties of fish, especially tuna. In 2020, the country exported one hundred forty thousand (140,000) metric tons of tuna species such as yellowfin, skipjack, eastern little tuna, and frigate tuna (BFAR, 2020).

Occidental Mindoro, an island facing the West Philippine Sea, has earned the title of emerging tuna capital of the Philippines due to its abundant marine resources and vibrant fishing communities (Urlanda, 2019). The Philippine Statistics Authority (2020) reported that the fishing industry in Occidental Mindoro significantly contributed to the province's economy, with tuna being one of the top catches. The growing fishing industry in the province has evolved over the years, adapting to both market demands and environmental challenges. Recognizing the potential of this industry, local authorities and organizations have been sponsoring the sector through infrastructure development and capacity-building programs. The Rural Development Project (PRDP) has funded facilities in Occidental Mindoro to support the tuna industry, aiming to enhance production efficiency and product quality (JAM Seafoods Working on Providing Free Ice and Potential Livelihood for Occidental Mindoro Small-Scale Tuna Fishers, 2024). As consumer preferences continually move toward healthier and more sustainable food options, products like tuna tocino have a favorable chance to meet these growing demands. According to Kotler and Keller (2016), understanding market dynamics and consumer behavior is crucial in determining the success of new products. Introducing tuna tocino (sweet cured tuna meat) in San Jose leverages the local abundance of tuna and the growing consumer interest in alternative protein sources, making it a product with significant market potential.

Objectives of the Study - This study aims to assess the production and marketing of tuna tocino (sweet cured tuna meat) in San Jose, Occidental Mindoro. The objectives of the study include (1) evaluating the profitability and viability of the proposed product, (2) evaluating consumer preferences and demand for tuna tocino, (3) evaluating the financial feasibility of the proposed business, (4) analyzing the production process requirements for tuna tocino, and (5) encouraging the production of alternative products like tuna tocino that support the local fishing community.

Significance of the Study - The study on the market potential of tuna tocino (sweet cured tuna meat) in Occidental Mindoro holds significant importance for several stakeholders: This study will benefit consumers by introducing them to tuna tocino, a product rich in omega-3 fatty acids that offers a healthier alternative to classic tocino. This locally produced product ensures fresher, potentially safer food choices for consumers. This food innovation contributes to preserving and enhancing San Jose's local culinary legacy. To the local fishing community, this study will assess the use of locally sourced tuna, potentially providing sustainable and stable

income sources for local fishermen. Engaging fishing communities in the supply chain will promote community development and improve living standards. The local government will benefit by promoting economic growth by creating new business opportunities and jobs in the community. The success of tuna tocino could increase local tax revenues, attract further investments, and boost the local tourism industry by introducing the product to tourists. The study introduces a unique local delicacy that provides a healthier alternative, offering them an authentic culinary experience that reflects Occidental Mindoro’s fishing culture. The study will provide local businesses with valuable details about tuna tocino production that could be profitable. This will allow them to expand their product offerings and their potential customers. The study can encourage people to start businesses in the area and help the economy grow. To future researchers, his study aims to provide insights into customers' preferences regarding exploring new versions of tocino. It focuses on operational and managerial aspects of tuna tocino production, such as managing the supply chain, making quality products, and understanding the market.

Scope and Delimitations of the Study - This study evaluated the profitability and viability of producing and marketing tuna tocino (sweet cured tuna meat) in San Jose, Occidental Mindoro. Using complete enumeration, survey questionnaires were distributed to 103 DWCSJ personnel, who served as respondents and the potential target market for the proposed product. The target market analysis centered only on understanding the potential market's preferences, consumption habits, and purchasing power. Interviews with potential tuna suppliers were also conducted to assess the volume of raw tuna supply. Tocino sellers in the San Jose public market were surveyed to evaluate the demand for the same product. The financial aspect included figuring out how much it will cost, how to set prices, revenue projections, and how profitable the business will be. The proposed product will be marketed in San Jose through direct or online sales.

2. Methodology

This study involved collecting and analyzing data to assess the business's market potential and financial viability. The researcher made a survey questionnaire using a descriptive method as the primary means. The survey was checked and validated by the experts from the graduate school professor at Divine Word College of San Jose. After approval, the survey questionnaires were utilized to gather data through Google Forms and in tangible copies to collect pertinent data on customer preferences from the 103 employees at the Divine Word College of San Jose. The researcher interviewed two (2) fishing boat owners, identified as potential tuna suppliers, to gain information on their daily tuna catch volume and pricing structures. The researcher also interviewed tocino sellers in the San Jose public market to gather insights into their market performance. Using this research method, the proponent got the data straight from the respondents, which helped them develop an evaluation based on the study results. The researcher treated all collected data with the utmost confidentiality and used all the information gathered for the study. The researcher also utilized articles and journals about tuna tocino (sweet cured tuna meat) and related topics from the internet, along with relevant studies as references.

3. Market Study

Market Description - San Jose is a first-class municipality in the southern part of Occidental Mindoro. It has the largest commercial airport and seaport and is the most progressive town in the province. The town is on the west side of the Mindoro Strait; thus, many of its residents rely on fishing as their primary source of income. The province is rich and blessed with various types of tuna, like yellowfin and skipjack, providing a relatively strong food basin for small and large tuna fishers (PSA Fisheries Production Survey, 2023). The study will focus on employees of DWCSJ to test the market because of their different backgrounds. The interests of this demographic, a sample of San Jose's broader market, will help determine whether or not the product is accepted in the future.

Demand Analysis - Table 1 shows the respondents’ awareness of tuna tocino (sweet cured tuna meat) and willingness to purchase tuna tocino as an alternative to pork tocino. To determine the demand for tuna tocino (sweet cured tuna meat), the proponent distributed a survey questionnaire to the 103 employees of Divine Word College of San Jose. The proponent understood consumer preferences and thoughts about the product through the

survey. The information gathered was evaluated to determine the size of the possible market and the factors affecting buying choices. With this, the product and the marketing plans can be adapted to satisfy customer preferences. Table 1 shows that the majority of respondents, which comprised eighty-six (86) out of one hundred three (103) of the respondents, do not know much about the tuna tocino, which may be a good target market to introduce the proposed product. On the other hand, seventeen (17) respondents aware of tuna tocino products can be an excellent platform to assess what existing consumers prefer. Moreover, the table also shows that among the 103 respondents, 69, or 67%, of customers were willing to try the tuna tocino as an alternative to the regular pork tocino, and thirty-three (33) were still undecided. This indicates a positive reception for the tuna tocino option, suggesting that many consumers are open to exploring healthier or more sustainable alternatives. The undecided group can represent an opportunity for targeted marketing strategies to highlight the benefits of tuna tocino

Table 1

Respondents' Awareness of Tuna Tocino (Sweet Cured Tuna Meat) & Willingness to Purchase Tuna Tocino as an Alternative to Pork Tocino (n=103)

Respondents' Awareness of Tuna Tocino	Frequency	Percentage
I am aware of tuna tocino	17	17
I am not aware of tuna tocino	86	83
Total	103	100
Respondents' Willingness to Purchase Tuna Tocino		
I will purchase tuna tocino	69	67
I am not interested in purchasing tuna tocino	1	1
I am still undecided whether to purchase tuna tocino	33	32
Total	103	100

Supply Analysis

Table 2

Supply of Tocino Variants at the San Jose Public Market

Tocino Producers	Pork Tocino Capacity (kg/day)	Chicken Tocino Capacity (kg/day)	Total Tocino Capacity	Annual Volume of Tocino (in kilograms)
Producer 1	30	40	70	25,550
Producer 2	40	50	90	32,850
Producer 3	30	40	70	25,550
Producer 4	40	50	90	32,850
Producer 5	50	60	110	40,150
Producer 6	30	40	70	25,550
Total	220	280	500	182,500

Table 2 shows the supply of tocino variants at the San Jose public market. According to the MBA Skool Team (2023) and Cajayon et al. (2024), supply analysis helps businesses understand how production costs, raw materials, and market conditions affect the quantity of goods supplied, which is essential for planning and decision-making. To gain insights about the existing supply of tocino products in San Jose, the researcher interviewed six producers who dominate the public market in San Jose, offering both pork and chicken tocino variants. These producers have a combined pork-tocino capacity of two hundred twenty (220) kilograms per day, with Producer 5 dominating the sales with fifty (50) kilograms daily. In the chicken-tocino segment, the total capacity is 280 kg/day, with producer 5 having the highest daily sales of sixty (60) kilograms. The total daily pork and chicken tocino sales at the San Jose public market are five hundred (500) kilograms.

Based on the computation in Table 2, there is a projection of 182,500 kilograms of annual supply of tocino in the San Jose public market from the data gathered from the six stall owners. As the population increases yearly, there will be an annual increase in tocino supply based on the average increase in household population in San Jose, Occidental Mindoro, considering the population growth rate from the Philippine Statistics Authority's 2015–2020 population census. Table 3 presents the five-year projected supply of tocino at the San Jose public market. Over five years, the supply is expected to grow steadily, starting from an initial supply in the first year.

Table 3*Five-Year Projected Supply of Tocino at the San Jose Public Market*

Year	Total Projected Supply
2024	182,500
2025	184,581
2026	186,685
2027	188,813
2028	190,965
2029	193,142

This projection assumes an annual growth rate of 1.14%, reflecting anticipated increases in consumer demand, population growth, and local market activity. In the second year, the supply is expected to increase to approximately 184,581 kilograms, followed by 186,685 kilograms in the third year. By the fourth year, supply is projected to reach around 188,813 kilograms, and by the fifth year, it is estimated to grow further to 193,142 kilograms. This gradual upward trend demonstrates a consistent and manageable increase in supply, allowing suppliers to respond to the market's evolving needs.

Table 4*Projected Household Population of San Jose, Occidental Mindoro*

Census Year	Total Population	Projected Household Population
2024	160,376	37,722
2025	162,205	38,152
2026	164,054	38,586
2027	165,924	39,026
2028	167,816	39,471
2029	169,729	39,921

Source: PhilAtlas.com: Population of San Jose, Occidental Mindoro (Based on the Results of the 2020 Census of Population)

The data presented in Table 4 is sourced from the 2020 population census conducted by the Philippine Statistics Authority. The proponent added the projected population for the following year based on the average growth rate of 1.14%. To compute the household population, the total population was multiplied by the average household percentage of 4.30% from the data given by the PSA. The researcher included the projection of the total population to determine the whole group of people the study focuses on, such as possible customers or people who might try the product. Knowing this number helps to understand how big the market is and how many people might be interested in buying tuna tocino. By knowing the total population, the researcher can make better plans for selling the product, including how much to produce and how to promote it. It also helps in creating more realistic sales and profit estimates. This information will make the study more believable and reliable because it shows that the research is based on real numbers.

Demand-Supply Analysis - Demand and supply analysis evaluates the connection between market demand and supply to determine the prices and quantities of products within a market (Cajayon et al., 2024). This study is essential for understanding how economies allocate resources (Mankiw, 2020). The proponent determines the demand based on the customers' willingness to purchase. Also, the quantity will depend on how well the production can manufacture the products. Table 6 shows the five-year projected demand and supply for tuna tocino at the San Jose market. The gap refers to the difference between the amount of demand and the available supply. The percent unserved is a way of expressing this gap as a percentage of total demand. The yearly projected demand for tocino is three hundred thirty-two thousand seven hundred twelve (332,712) kilograms. The current year's supply is one

hundred eighty-two thousand five hundred (182,500) kilograms. This results in a supply-demand gap of one hundred fifty thousand two hundred twelve (150,212) kilograms in the first year, indicating that the current production capacity is insufficient to meet the market needs. There is still a gap to fill the total demand for tocino.

Table 5

Five-Year Projected Demand and Supply of Tocino

Year	Projected Demand	Projected Supply	Gap Yearly	Percent Unserved
2024	332,712	182,500	150,212	45.15%
2025	336,492	184,581	151,911	45.15%
2026	340,326	186,685	153,641	45.15%
2027	344,214	188,813	155,401	45.15%
2028	348,138	190,965	157,173	45.15%
2029	352,098	193,142	158,956	45.15%

Table 6

Five-Year Projected Sales and Market Share of Tuna Tocino (Sweet Cured Tuna Meat)

Year	Sales Projection (in kilograms)	Projected Supply	Sales Projection and Supply	Market Share
2024	15,600	182,500	198,100	7.9%
2025	17,160	184,581	201,741	8.5%
2026	18,720	186,685	205,405	9%
2027	20,280	188,813	209,093	9.6%
2028	21,840	190,965	212,805	10.2%
2029	23,400	193,142	216,542	10.8%

Table 6 shows the five-year projected sales and market share of *tuna tocino* based on the annual capacity of the proposed business. In the first year of operation, the proposed business will produce 50 kilograms of *tuna tocino* daily for twenty-six (26) days in a month, or a total of fifteen thousand six hundred (15,600) kilograms yearly. If the business thrives and gains loyal customers, its production capacity will increase by ten percent (10%) each year to cater to a larger demand. Market share is calculated by dividing a company's sales by the total industry sales over the same period, providing a clear picture of a product's market penetration and growth potential (Nickolas, 2024). This refers to the total sales in a specific market earned by a particular company or product over a defined period. It is a key indicator of competitiveness and business performance within an industry. For this study on tuna tocino, analyzing market share is essential in understanding the product's potential standing in the local processed food sector. It helps estimate how much of the target market tuna tocino could capture from existing competitors. According to Kotler and Keller (2016) and Masangkay et al. (2023), having a good market share shows the product's strength. They suggest focusing on areas where gaining a significant share can lead to success. This also emphasizes that good market share helps businesses grow, build their brand, and position themselves in the market. For a starting business projecting a 7.9% market share, this suggests that the goal is achievable with a clear plan and good marketing.

Marketing Strategies - Marketing strategy is crucial to the success and growth of any business. According to Kotler and Keller (2016), marketing strategy involves a series of activities to understand the target market, identify customer needs and preferences, and develop effective strategies to promote and distribute products or services in a competitive marketplace. It is a comprehensive plan designed to effectively promote and sell a product or service.

Product. Tuna tocino (sweet cured tuna meat) is an innovative take on the traditional tocino available in the market. The product combines the sweet and savory flavors of classic tocino with the distinct taste of tuna, thus creating a new flavor. Introducing a fresh twist is better for people who want to enjoy tocino. Freshly caught tuna is marinated in a mixture of sugar, pineapple juice, soy sauce, garlic, and pepper for more than eight hours to ensure that the tuna will absorb all the flavors. The product is vacuum sealed to preserve its freshness during transportation and can be stored for 30 days before consumption.

Price. The proponent aims to maintain the price of the proposed product at a minimum level without compromising its quality, estimating that this price will remain within the customers' buying capacity. Considering the fluctuating cost of raw materials, particularly tuna, the proposed product's competitive introductory price is Php 150.00 for 250 grams of tuna tocino.

Distribution Channel. Tuna Tocino will use an online distribution channel to reach potential customers in San Jose, Occidental Mindoro. The proponent will establish an online presence through social media platforms and online markets. This will make the product more visible while minimizing the cost of marketing. The proposed business will also partner with local retail stores, grocery stores, and food kiosks to cater to more customers and make the products readily available for purchase.

Promotion. To promote the product, the business will create a social media account, specifically a Facebook page, as this platform can reach a wide range of customers. Sharing content on sustainable fishing practices, the health benefits of tuna over pork, and recipes incorporating tuna tocino builds a loyal customer base interested in the product's values. The proposed business will also put tarpaulins near schools, grocery stores, and public markets to make the product known to potential customers. Another promotional activity is conducting tasting events at grocery stores and school canteens for potential customers to try the product. Additionally, the business will rely on word-of-mouth and other free promotional methods, given that it is a beginner business with a limited advertising budget.

Product Description - Tuna tocino, a new variant of the classic pork tocino, is a good alternative among health-conscious customers and seafood lovers looking for a tasty and healthier option. The proposed product might appeal to individuals who are reducing red meat in their diet but still want to enjoy the sweet and savory flavor that a tocino is known for. With tuna being rich in omega-3 fatty acids and lower in fat, it caters to consumers focused on heart health and fitness. It also has the potential to attract seafood enthusiasts who are always looking for innovative ways to enjoy fish in their diet. In addition to its convenience and flavor, tuna tocino is supported by a steady availability of raw materials. The province's established tuna fishing industry ensures a reliable and sustainable fresh tuna source. Properly packaged and stored in a vacuum-sealed bag, tuna tocino has a shelf life of around 1 month when kept frozen, maintaining its freshness and flavor. This makes it a versatile and long-lasting option for local consumers and export markets. Figures 1 and 2 show the picture of the actual tuna tocino product prepared by the researcher.



Figure 1. Tuna Tocino

(sweet cured tuna meat)



Figure 2. Product Packaging

Product Production Process - The production process for *tuna tocino* (sweet cured tuna meat) begins with sourcing fresh tuna directly from the fishing boat. During this phase, the staff will conduct thorough inspections, assessing the quality of tuna based on the smell, color, and texture to ensure that only safe, fresh fish moves forward in production. After the selection process, the following steps are preparation and filing. These steps involve removing the fish's skin, bones, tail, and head. The marinating process occurs in sanitized containers and is refrigerated to prevent bacterial growth, ensuring the tuna is safe and flavorful. After marinating, the *tuna tocino* is packaged. It is essential to use food-grade packaging materials to protect the product from contamination and

damage. Labels display production and expiration dates, enabling traceability and promoting safe consumption. Packaged *tuna tocino* will be stored in a freezer at -18°C or lower to ensure freshness and prevent microbial growth.

A. Ingredients for 50 kilos of *tuna tocino* (sweet cured tuna meat) :

50 kilograms of Yellowfin tuna fillet

15 cups of sugar

500 grams of salt

10 cups minced garlic

15 cups of pineapple juice

12 cups soy sauce

125 grams of ground pepper

B. Procedures for making *tuna tocino* (sweet cured tuna meat) :

1. Prepare the tuna. Clean and fillet the tuna. Remove skin and bones, then slice into thin pieces or bite-sized chunks, depending on preferred size for tocino.

2. Marinate the tuna. Dissolve the salt, sugar, and pepper in water in a mixing bowl. Add pineapple juice, soy sauce, and minced garlic.

Mix thoroughly until all ingredients are well combined.

3. Add the tuna fillets to the marinade. Massage the marinade into the fish to ensure the flavors penetrate the meat. Cover the bowl with plastic wrap.

4. Refrigerate the marinated tuna for at least eight hours to allow the curing process. Turn the fish occasionally to ensure even curing.

5. After marinating, the *tuna tocino* can be vacuum-sealed or packed in airtight containers for freezing.

When stored correctly in the freezer, it can last for up to a month.

Selling Process - Tuna tocino is a perishable product that requires on-time delivery to maintain freshness and quality. The delivery schedule in San Jose will occur every other day or thrice a week, a total of one hundred (100) kilograms of tuna tocino every delivery. This allows for a consistent supply of fresh products to retailers, resellers, or direct customers. The schedule provides sufficient time for production, packaging, and quality checks between delivery days. This arrangement will prevent overproduction and avoid excess inventory, which can lead to spoilage and additional storage costs. Delivering thrice a week reduces the frequency of trips compared to daily deliveries, lowering transportation costs while ensuring timely product availability.

Location. The production site of tuna tocino (sweet cured tuna meat) is in Ligaya, Sablayan, and sales take place in San Jose. Sablayan offers numerous advantages as a production location, including its proximity to fishing grounds, which ensures a consistent supply of fresh tuna, and the potential to reduce transportation costs for raw ingredients. Establishing the production area in Sablayan aligns with the researcher's strategic goal of creating jobs for the local community. Since San Jose has more people, marketing there is more effective because there are more potential customers. This position makes getting to stores, groceries, and restaurants easier, improving delivery options. Moreover, marketing the product in a busy place like San Jose can also help people see and hear about the business (Orquijo et al., 2023; Masangkay et al., 2023). The success of this two-location strategy is ensured by managing the logistics of transporting products from Sablayan to San Jose, adhering to local food production regulations, and conducting market research to customize marketing strategies according to consumer preferences.

Figures 3 and 4 present the proposed business's location map and floor plan of the production area.

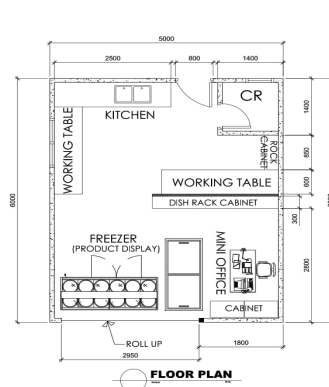


Figure 3: Location map of the proposed business.

Figure 4: Floor plan of the proposed business

Table 7

Cost of Packaging Materials for 250 grams

Equipment	Usage	Quantity	Unit Price (PhP)	Total Price (PhP)
Vacuum sealing bags	Food-grade bags for packing tuna tocino	200	2.00	400.00
Labeling stickers	For packaging	200	.50	100.00
Total			2.50	600.00
Furniture and Office Equipment				
Office table with drawer	For the management and storage of files	1 pc	2,000.00	2,000.00
Chairs	For office supplies	3 pcs	350.00	1,050.00
Receipt pad	For official receipt	10 pads	60.00	600.00
Ballpen	For writing reports, sales, and other office transactions	2 pcs	5.00	10.00
Record book	For recording sales	1 pc	100.00	100.00
Alcohol	For disinfection	1 bottle	70.00	70.00
Exhaust fan	For ventilation in the office	2 pcs	500.00	1,000.00
Total				4,830.00
Production Staff Sanitary Equipment				
Apron	A protective garment to prevent spills on clothing.			
Hairnet	The hairnet helps stop stray hair and shedding scalp skin from falling into food.	4	20.00	80.00
Gloves	For workers to protect their hands from food products and constant hand washing.	4	40.00	160.00
Total				440.00
Kitchen Equipment				
Cutting boards	For slicing tuna	3	200.00	600.00
Knife	For chopping ingredients and filleting fish	4	159.00	636.00
Mixing bowls	Large stainless steel bowls for mixing ingredients	3	129.00	387.00
Measuring cups and spoons	For precise measurements of ingredients	3	99.00	297.00
Weighing scale	To ensure accurate portioning	1	659.00	659.00
Marinating containers	Food-grade plastic or stainless steel containers	3	359.00	1,077.00
Spatula and spoon	For stirring and lifting ingredients	3	59.00	177.00
Tongs	For handling tuna	3	94.00	282.00
Wire whisk	For mixing ingredients	2	130.00	260.00

Equipment	Usage	Quantity	Unit Price (PhP)	Total Price (PhP)
Vacuum sealer machine	To seal packaging	2	1,495.00	2,990.00
Stainless table	For hygienic production	1	4,000.00	4,000.00
Freezer	For storing raw tuna and finished products before packaging	1	14,750.00	14,750.00
Icebox	For transporting the finished product	1	1,495.00	2,500.00
Total				28,615.00
Service Vehicle				
Top-down tricycle (2nd hand)	For the delivery of the product	1 unit	50,000.00	50,000.00
Total				50,000.00
Communication and Advertising Tools				
Smartphone (Xiaomi)	For transactions and advertisements	1 unit	4,000.00	4,000.00
Tarpaulins and product flyers	For advertising the product	1 set	2,000.00	2,000.00
Total			6,000.00	6,000.00
Janitorial Supplies				
Broom	For maintaining the safety and cleanliness of the production area and	1 piece	30.00	30.00
Dustpan		1 piece	30.00	30.00
Floor mop		1 piece	45.00	45.00
Garbage bag		1 pack	25.00	25.00
Dishwashing liquid		4 bottles	60.00	240.00
Sponge		1 dozen	75.00	75.00
Steel wool		1 dozen	90.00	90.00
Trash can		1 piece	45.00	45.00
Total			580.00	

Table 7 shows the packaging materials, furniture and office equipment, production staff sanitary equipment, kitchen equipment, communication and advertising tools, and janitorial supplies. This equipment and these tools are needed for the small-scale production of *tuna tocino*. Each piece of equipment contributes to a specific aspect of the production process, from preparing the raw tuna to packaging the finished product. Investing in the right equipment will make the proposed business run more efficiently, with less risk of delays, waste, or food safety issues. This ensures consistent production, meets daily output targets, and meets the highest product quality and safety standards. The proponent will procure a secondhand vehicle to ensure the timely delivery of the product and maintain the quality from the production area to resellers and direct buyers.

4. Organization and Financial Study

Personnel requirements - The proposed business will require a total of four (4) workers. Two workers will handle the production operation, one will handle delivery, and the owner will oversee all business managerial and operational aspects.

Source of Financing - The initial investment needed is eight hundred five thousand five hundred twenty-five pesos and thirteen centavos (Php 805,525.13). The source of funds for the business will come from the proponent's savings gained from her employment and other sources. To start the business, the proponent identified the initial capital required. The breakdown includes equipment, marketing, staffing, and raw ingredients expenses. Below is the estimated cost of the project:

Financial Assumptions - The financial assumptions outlined in this study serve as the foundation for estimating the viability and sustainability of the proposed business. The following are basic assumptions used in the study: (1) Sales amount is calculated by multiplying the volume by the selling price. The selling price is Php 150.00 for 250 grams of *tuna tocino*. (2) Employee compensation and benefits will grow by 2% yearly. (3)

Operating costs will escalate by 3% annually. (4) The daily output of *tuna tocino* will grow by 5 kilograms yearly. (5) A straight-line method will be used to determine the depreciation costs for five years.

Table 8

Projected Cost for Tuna Tocino (Sweet Cured Tuna Meat)

Pre-operating expenses	Amount (in Peso)
Permits and Licenses	6,770.00
Renovation Cost	2,370.00
Communication and Advertising Tools	6,000.00
Total Pre-operating expenses	15,140.00
Working Capital	
Direct Materials	559,156.00
Packaging	13,000.00
Direct Labor	28,086.81
Salaries	8,394.75
Premiums and Benefits	2,494.57
Janitorial Supplies	580.00
Kitchen Equipment	28,615.00
Furniture & Office Equipment	4,830.00
Production Staff Sanitary Equipment	440.00
Utilities Expenses	94,788.00
Total Working Capital	740,385.13
Acquisition of Assets	
Service Vehicle	50,000.00
Total Projected Cost	805,525.13

Financial Projections - The researcher carefully developed financial projections by analyzing various factors influencing the proposed business's financial performance. These projections serve as a guide in assessing whether the business will be feasible by providing a clear picture of expected revenues, expenses, and overall profitability (Garcia et al., 2023; Zapata et al., 2023).

The following projections for the five years are presented below:

Table 8

Projected Income Statement (in Peso)

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Sales	9,360,000.00	10,296,000.00	11,232,000.00	12,168,000.00	13,104,000.00
Less: Cost of Goods Sold	7,333,585.50	7,553,593.07	7,780,200.86	8,013,606.88	8,254,015.09
Gross Profit	2,026,414.50	2,742,406.94	3,451,799.14	4,154,393.12	4,849,984.91
Less: Operating Expenses					
Permit & License	6,770.00	6,973.10	7,182.29	7,397.76	7,619.69
Renovation Cost	2,370.00	2,441.10	2,541.33	2,589.76	2,667.46
Communication & Advertising Tools	6,000.00	6,180.00	6,365.40	6,556.36	6,753.05
Production Staff Sanitary Equipment	440.00	453.20	466.80	480.80	495.22
Janitorial Supplies	580.00	566.50	583.50	601.00	619.03
Kitchen Equipment	28,615.00	29,473.45	30,357.65	31,268.38	32,206.43
Depreciation	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

Furniture & Office Equipment	4,830.00	4,974.90	5,124.15	5,277.87	5,436.21
Utilities	94,788.00	97,631.64	100,560.59	103,577.41	106,684.73
Total Operating Expenses	154,393.00	158,724.79	163,186.53	167,782.13	172,515.59
Net Income before Tax	1,872,021.50	2,583,682.15	3,288,612.61	3,986,610.99	4,677,469.32
Business Tax 3%	280,800.00	289,224.00	297,900.72	306,837.74	316,042.87
Net Income after Tax	1,591,221.50	2,294,458.15	2,990,711.89	3,679,773.25	4,361,426.44

Table 8 shows the projected income statement of the business with the estimation of the financial performance from the first to the fifth year of operation. It includes anticipated revenue generated from selling tuna tocino products, less the cost of goods sold (COGS), which covers expenses such as raw tuna, curing ingredients, packaging materials, and direct labor. Operating expenses such as transportation, utilities, marketing, permits, and other administrative costs are also considered. The estimated net income or profit of the business is determined by subtracting both the COGS and operating expenses from the total projected revenue. This projection is based on realistic market assumptions, such as the average daily sales volume, the set selling price per pack, and regular supply from local fishermen in Barangay Ligaya. The income statement provides a clear picture of the business's profitability and is essential for evaluating its financial feasibility.

Financial Ratios and Analysis - The ratio analysis examines a company's income statement and balance sheet to determine its financial viability, cash flow, and operational effectiveness. It is a method of reviewing several types of financial information about a business rather than focusing on just one indicator (Bloomenthal, 2024).

(1)	Net Profit Margin =	Net Income/Sales	
	Year 1	1,591,221.50/9,360,000.00	= 17%
	Year 2	2,294,458.15/10,296,000.00	= 22.28%
	Year 3	2,990,711.89/11,232,000.00	= 26.63%
	Year 4	3,679,773.25/12,168,000.00	= 30.24%
	Year 5	4,361,426.44/13,104,000.00	= 33.28%

To compute the net profit margin, divide the net income by its sales and multiply the result by 100. The net profit margin is a key metric that shows the percentage of sales that remains as profit after all operating expenses, taxes, interest, and other costs have been deducted (Sanqui et al., 2023). It determines whether the proposed business is financially viable (Maverick, 2024). In the first year, the business had a net profit margin of 17%, which means that for every ₱100 in sales, ₱17 was kept as actual profit after covering all expenses. This shows a good starting point for a new business. By the second year, the profit margin increased to 22.28%, meaning the business could manage its costs better or improve its pricing, resulting in ₱22.28 profit for every ₱100 in sales. In the third year, the margin rose to 26.63%, showing continued improvement in operations and possibly stronger customer demand. The fourth year saw an even higher margin of 30.24%, meaning almost one-third of the sales became profit, a sign of solid financial performance and efficient operations. Finally, in the fifth year, the business achieved a 33.28% net profit margin, which means it was able to keep ₱33.28 as profit out of every ₱100 earned. This steady growth over the five years shows that the business is increasing its income.

(2)	Gross Profit Margin =	Gross Profit/Total Income	
	Year 1	2,026,414.50/9,360,000.00	= 21.65%
	Year 2	2,742,406.94/10,296,000.00	= 26.64%
	Year 3	3,451,799.14/11,232,000.00	= 30.73%

Year 4	4,154,393.12/12,168,000.00 =	34.14%
Year 5	4,849,984.91/13,104,000.00 =	37.01%

The projection of gross profit margin is understanding how much money a business keeps after covering the cost of making the products. It is calculated by dividing the gross profit (the money left after production costs) by the total income (the total money earned from sales), then multiplying by 100 to get a percentage. Looking at the figures for five years, there is a steady increase in the margin, starting at 21.65% in Year 1, moving to 26.64% in Year 2, 30.73% in Year 3, 34.14% in Year 4, and reaching 37.01% by Year 5. This means the business is improving at keeping more of its income as profit over time. For instance, in Year 1, out of ₱9,360,000.00 in sales, ₱2,026,414.50 was profit, but by Year 5, the business earned ₱4,849,984.91 in profit from ₱13,104,000.00 in sales. The increase in gross profit margin suggests that the company has improved in managing production costs or is generating more sales with fewer expenses. According to Cajayon et al. (2024), a higher gross profit margin indicates a company is selling its products at a higher profit, and consistent growth in this margin usually reflects better efficiency and financial liquidity.

(3) Cash Flows = Cash Flows From Operations/Total Income

Year 1	2,356,746.63/9,360,000.00 =	25.18%
Year 2	4,661,204.77/10,296,000.00 =	45.27%
Year 3	7,661,916.66/11,232,000.00 =	68.22%
Year 4	11,351,689.91/12,168,000.00 =	93.29%
Year 5	15,723,116.35/13,104,000.00 =	120%

A positive cash flow to start year 1 with 25.18% reflects good effort in operation and control costs of the management. By Year 2, cash flows soared to 45.27%. Higher sales and expense management imply more cash after operational costs. A business growth of 68.22% in the 3rd year indicates a consistent increase in liquidity. Cash movements approached 93.29% in Year 4, and by Year 5, the business had 120% cash on hand, likely due to continuous revenue growth, improved business efficiency, and efficient cost control. According to Nasimiyyu (2024), cash flow management is central to financial health because it determines a firm’s ability to sustain growth without depleting its financial resources.

(4) Return on Investment = Net Income / Total Investment

Year 1	1,591,221.50/805,525.13 =	198%
Year 2	2,294,458.15/805,525.13 =	285%
Year 3	2,990,711.89/805,525.13 =	371%
Year 4	3,679,773.25/805,525.13 =	457%
Year 5	4,361,426.44/805,525.13 =	541%

Return on Investment (ROI) is a financial metric used to evaluate the profitability of an investment or to compare the efficiency of different investments. It is calculated by dividing the net profit from the investment by the initial cost, typically expressed as a percentage. A higher ROI indicates more significant financial returns relative to the investment price (Koller & Wessels, 2020; Cajayon et al., 2024; Sanqui et al., 2022).

The ROI percentage of the *tuna tocino* business is expected to increase from Year 1 to Year 5. This means that the business will have a great return on investment over five years. A one hundred ninety-eight percent (198%) ROI shows that for every one peso (Php 1.00) invested, the business earned an additional one peso and ninety-eight centavos (Php 1.98) in profit. This ROI indicates strong profitability and business viability, making the *tuna tocino* a good investment. By the second year, ROI rises to two hundred eighty-five percent (285%), showing that the business is growing successfully. This improvement may result from increased production, stronger customer demand, better cost management, or expanded market reach. The high increase in Year 3 to three hundred seventy-one percent (371%) shows that the business is improving at earning profit and building brand recognition, which

leads to higher returns on invested capital. With an ROI of four hundred fifty-seven percent (457%) in Year 4, *tuna tocino* is improving in the market, and the business is increasing its market presence. By Year 5, the high ROI of five hundred forty-one percent (541%) shows that the business has built a strong base and gained loyal customers. This steady increase in ROI aligns with the growth stage of a successful business model. According to Cajayon et al. (2024) and Sanqui et al. (2022), a consistently increasing ROI reflects operational efficiency, market acceptance, and effective reinvestment strategies. Moreover, ROI is a vital tool for evaluating the return on capital in various business ventures, and a high ROI often implies that the investment gains are compared favorably to the cost.

5. Socio-Economic Aspects

The socio-economic aspect of a feasibility study shows the proposed business's positive aspects and examines its impact on the economy, employment, environment, community, and government. It also outlines how the business contributed to the economy. According to the Department of Trade and Industry (2023), small-scale food enterprises in the Philippines contribute significantly to rural development by creating livelihood opportunities, especially in areas with limited employment options. Food businesses can stimulate local economic activity and reduce poverty levels by utilizing locally sourced raw materials, such as tuna from nearby fishing communities. Socio-economic benefits are also tied to food innovation. The Department of Trade and Industry also emphasized that product diversification using traditional techniques and local ingredients can lead to increased income among producers and processors. It also fosters community-based entrepreneurship and promotes food security. In the case of Don Omeng's Tuna Tocino, the business model not only aims to offer a unique and healthy alternative to pork-based tocino but also seeks to uplift the livelihood of small-scale fishermen in Barangay Ligaya. The project can potentially create employment opportunities in both production and distribution and contribute to the local economy of Sablayan and San Jose, Occidental Mindoro. Establishing a business like tuna tocino aligns with government goals for inclusive growth and local economic development by promoting community-based products.

6. SWOT and Potential Problem Analysis

Strengths - Since tocino is already a popular cuisine, tuna tocino has the potential to appeal to a broad market, including both seafood and tocino consumers. This new variation on the classic tocino also appeals to health-conscious customers. Tuna tocino offers a healthier take because of the omega-3 fatty acids the tuna species has and also to customers whose diet eliminates red meat consumption. Procuring the raw tuna directly from the local fishermen removes intermediaries, thus reducing the costs and making the sourcing process more efficient. This also ensures quicker processing and delivery, preserving the tuna's freshness and quality. The proponent will also utilize social media sites to promote the product and reach more potential customers. Additionally, selling the tuna tocino at the DWCSJ canteen, where students, employees, and parents can purchase the product, is a strategic way to reach the target market.

Weaknesses - Relying on small-scale fishermen can lead to supply shortages during certain seasons or due to unpredictable weather. This problem might be addressed by diversifying suppliers and forming relationships with other local sources from other barangays or municipalities. Moreover, freezing excess tuna during high-supply periods can maintain production during lean seasons. Since raw tuna is perishable, ensuring its freshness requires proper handling and strict food safety standards. Immediate processing after the delivery of tuna helps reduce the risk of spoilage and ensures that the fish retains its optimal quality before marinating and preparing as tocino.

Opportunities - The proposed business will collaborate with the Department of Science and Technology through its Small Enterprise Technology Upgrade Program to embrace new technological innovations that will help enhance the product and boost productivity and competitiveness. Additionally, the Department of Trade and Industry's grant programs offer extra resources to improve production facilities and quality control that the business may avail itself of. Tourism in areas like Sablayan and San Jose offers the opportunity to market the *tuna tocino* as a local specialty. Participating in food trade events like the Agbiliwa and the night market is a beneficial opportunity for the business to promote the product to the locals and tourists.

Threats - The competition from the traditional tocino vendors is one of the threats to the business. Since these competitors already have consumer loyalty and popularity, it is challenging for *tuna tocino* variants to compete in the market. The business may face supply disruption if it relies heavily on local fishermen. Changes in season impact the availability of raw tuna, leading to production delays and/or an increase in cost. The unstable power supply in the province presents a significant risk to businesses due to the reliance on electricity for the cold storage of tuna. These threats in production compromise the operation of freezers, causing temperature fluctuations that can accumulate bacterial growth that leads to the spoilage of tuna. To address this, the business may consider investing in a backup power supply like a generator set that can provide continuous electricity during outages.

Potential Problems - The tuna tocino business faces several challenges, including supply chain disruptions, shelf-life problems, and maintaining product quality. Supply chain disruptions can occur due to small-scale fishermen and seasonal availability, leading to shortages. To address this, the business can establish alternative suppliers, collaborate with larger fish suppliers, acquire a fishing boat, freeze excess tuna, and invest in high-quality cold storage equipment. Shelf-life problems can result from improper handling, which can lead to spoilage. To maintain consistency, the business should invest in cold storage and efficient logistics and consider alternative methods like dehydrator drying. Quality and freshness can be maintained through standardized recipes, regular employee training, and quality checks. To increase brand awareness and marketing, the business can partner with local food kiosks, grocery stores, and online resellers and participate in food trade events. A free taste event can also be held at the DWCSJ canteen and the supermarkets around San Jose.

7. Conclusions

By carefully evaluating the costs, prices, and demand, it is evident that the production of *tuna tocino* is profitable, given that it is managed effectively over time and the quality stays the same. The study also showed that this product could meet the needs of consumers who want healthy options and explore options beyond the classic tocino. The survey results reveal a strong demand for tuna tocino and indicate a positive reception among the respondents. This indicates a significant potential for market acceptance and profitability. The business can generate profits and expand over time as costs are managed well and the demand remains steady. The study shows that the proposed business is financially feasible, providing a good chance for long-term success in the market. The assessment of production methods, procurement of raw materials, and compliance with hygiene standards are important to maintain the quality of the product. Establishing this kind of business will promote *tuna tocino* and help local fishermen by including them in the supply chain. Joining trade fair events and food exhibitions is a good opportunity for product promotion, direct sales, and networking with potential partners, distributors, and investors. Placing tarpaulin advertisements in public areas, such as markets and canteens, will help increase brand recognition and inform potential customers about tuna tocino.

Recommendations - Based on the conclusions, the following recommendations were presented to the future business owners or investors of the proposed business: first, they may invest in modern equipment like a generator set for backup during power outages and high-end cold storage to keep the tuna fresh and for improvement in production; second, they may focus on promoting the product as a healthier version of the classic tocino in the market. Third, they may share engaging content highlighting tuna tocino’s health benefits on various social media platforms. Additionally, putting nutritional facts on the product label displays clear nutritional information on packaging. They may explore opportunities for product diversification, such as introducing new flavors or developing other healthy seafood-based products to broaden the customer base and increase revenue streams. They may incorporate sustainability practices to reduce production costs in the long run. Sourcing sustainably caught tuna and reducing energy consumption in the production process are steps that align the business with current environmental trends and create further marketing opportunities. The business may adopt a funding strategy to ensure financial stability. Crowdfunding will serve as a source of capital, allowing the business to raise funds from a broad base of supporters who believe in the product’s potential. Additionally, openness to investors provides an opportunity to secure additional funding and expand the market reach of the product. This strategy will reduce the financial risk while creating pathways for strategic partnerships and long-term sustainability.

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