

Corned beef has been a part of Filipino staple food not only for breakfast but it has been more popular when the eatery business introduce the "silog" meal such as Tapsilog short for tapa with itog (egg), *Longsilog* (*Longganisa* with egg), and the Cornsilog (corned beef with egg). It is also being used in other recipe in replacement to ground beef.

I. ESTIMATED INVESTMENT COST

A. Cost of Utensils

Utensils	Cost
Measuring cup/spoon for solid and cup for liquid (plastic or stainless)	P 70.00
Spatula	49.00
Kitchen knife	120.00
Knife sharpener	240.00
Kitchen spoon	89.00
Ladle	52.00
Potato masher (for corned beef)	90.00
Stainless bowl 32"	130.00
Rectangular tray, plastic or aluminum	210.00
Subtotal	P 1,050.00

B. Equipment

Equipment	Cost
Weighing scale for spices	P 379.00
Weighing scale for meat	900.00
11 ft refrigerator	28,000.00
Polysealer (for sealing of plastic bags)	800.00
Styrofoam cooler (for transport of meat products)	305.00
Subtotal	P 30,384.00

C. Raw Materials/ Ingredients/Packaging Material

Item	Unit	Price/Unit
Raw Material		
Beef brisket cubed 1 1/2 inches	1,000 gms.	P 280.00
Ingredients		
<i>Cover Pickle Ingredients:</i>		
Refined salt	1 tbsp.	P 0.50
Refined sugar	1 tbsp.	0.50
Curing salt	1 tsp.	0.25
Phosphate (dissolved in ¼ cup water)	1 tsp.	0.50
Vitamin C powder	¼ tsp.	0.50
Chilled water (to dissolve the four ingredients)	1 cup	0
Cooking Ingredients:		
Add 2 cups water to the meat and cook with the following ingredients:		
Nutmeg	1 tsp.	P 1.74
Corned Beef seasoning	1 tsp.	0.89
Garlic Powder	2 tbsp	0.73
Vetsin	1 tsp.	0
Trimix (after cooking)		5.08
Carageenan		1.45
Subtotal		P12.14

Packaging Material	Cost
Polyethylene bags ("6 x 12") ½ kl meat product)	0.50
Estimated Total Investment Cost	P 31,726.64

- *Cost based on February 2009 price*

II. PROCEDURE

The curing method is applied in corned beef making. This involves the application of salt, sugar, nitrate, and other chemical preservatives that kill micro-organisms or delay microbial action.

1. Select quality meat.
2. Cut meat into 1 1/2 inches. The best beef cut is brisket (*punta y pecho*) but any cut will do.
3. Prepare the cover pickle (40 salinity). Immerse the meat in the cover pickle.
4. Cure at room temperature for 8-10 hours or in a refrigerator for 1-2 days. After curing, wash meat for 20 seconds to remove excess salt.
5. Cook in pressure cooker for 45-60 minutes or in open fire for 4-6 hours. Mix the cooking ingredients with 2 cups of water.
6. Remove meat from the stock (*sabaw*) and flake.
7. Pack in polyethylene bags and keep inside a freezer.

Yield:

- 1kg. meat will produce 700 g. of lean and 300 g. of stock (*sabaw*).
- To get the yield of 1000 g., bring to a boil the following until they thicken, and add to 700 g. meat:
For a 300 g. stock solution add ½ tsp. Vetsin after flaking, 2 tbsp. Trimix, and 1 tsp. Carageenan (previously dissolved in ¼ cup water.
- To increase yield, add 100-200 g. of pork skin to the meat before pressure cooking.

III. ESTIMATED COSTING AND PRICING

Product Costing

Particulars	Cost
Raw material (1 kg. beef meat)	P 280.00
Ingredients used	12.14
Packaging material	.50
Total Direct Cost per kg.	P 292.64

Indirect Cost

Particulars	Cost
Labor Cost	P 5.71
(P100 /day for 35 kgs. produce x 2 workers)	
Transportation Cost (P150/35 kgs.)	4.30
Water and Electricity	17.15
Contingency Cost (10% of Direct Cost)	29.26
Total Indirect Cost per kilogram	P 56.42

* *Based on 35-kg average daily produce.*

Production Cost

After mixing all ingredients with the 1 kg. meat, finished product should weigh a total of 1.3 kgs.

Particulars	Cost
Total Direct Cost	P 292.64
Add: Total Indirect Cost	56.42
Total over the 1.3 kgs. Produce	349.06 / 1.3kg
Production Cost per kilogram	P 268.51

Product Pricing

Production cost per kilogram	P 268.51
Add: 10% mark-up of the production cost	26.85
Selling Price per kilogram	P 295.36
Market Price per kilogram	P 300.00

- The higher the volume of production per day (i.e., more than 35 kgs.), the lower the production cost, thus increasing the markup to more than 10%.
- If price per kilogram is lower compared with the existing market price, increase markup to more than 10%.

IV. REGISTRATION REQUIREMENTS

Business Name Registration

Department of Trade And Industry (DTI) within NCR

- 12/F Trafalgar Plaza
105 H.V. Dela Costa St., Salcedo Village, Makati City
Tel. No.: 811.8232 loc. 208
- 2/F Park N' Ride, Lawton
P. Burgos Ave., Dr. Basa St., Ermita, Manila
Tel. No.: 536.7153
- G/F Highway 54 Plaza
EDSA (across SM Megamall), Mandaluyong City
Tel. No.: 706.1767
- 5/F Araneta Square Mall
Monumento Circle, Kaloocan City
Tel. No.: 332.0854/ 332.0829

DTI Provincial Office where the business is located.
Validity : 5 years

Mayor's Permit/ Residence Certificate and Sanitary Permit

Municipality or City where the business is located
Validity: 1 year

Tax Identification Number (TIN)

Bureau of Internal Revenue (BIR)
BIR National Office Bldg., Agham Road, Diliman
Quezon City
Tel. No.: (632) 981.7000
BIR Regional or District Office where the business is located.

BFAD Certificate

Bureau of Food and Drugs (BFAD) within NCR
Civic Drive, Filinvest Corporate City, Alabang,
Muntinlupa City
Tel. No.: (632) 807.0721, 842.5606
Email: bfad@bfad.gov.ph
BFAD Regional Office where the business is located.

V. FINANCING

GSIS Family Bank (GFB) Micro Finance Lending Program
GSIS Family Bank
165 Real St., Pamplona, Las Pinas City
Tel. No. (632)873-0915 / 873-0379/ 873-0469 loc. 122
(Direct lending for individual borrower)

Livelihood Development Program for Overseas Filipino
Workers (LDPO)
National Livelihood Development Corporation (NLDC)
4/Flr., Hanston Building, F. Ortigas Jr.
Road Ortigas Center, Pasig City
Tel. No.: (632) 914.7290 to 97 or 631.2955 / 57

Microfinance 1 (MF1) Program/ Opportunity Ka-Partner
Microfinance 2(OK-MF 2) Program
Opportunity Microfinance Bank
OMB Building, Robinsons Homes East
Commercial Arcade-1, Robinsons Homes East
Circumferential Road, Barangay San Jose, Antipolo City
Tel. No.: 630.0141 local 136/ 224
(Direct Lending for individual borrower)

Microfinance Program
People's Credit and Finance Corporation
2/F Accelerando Bldg., 395 Sen. Gil Puyat Ave., Makati City
Tel. No.: (632) 752-3745 local 130
(Retail Lending is through partner microfinance institutions (MFI))

Balikatan Sa Kaunlaran / Quendancor Program for Micro
Enterprises (QP-ME)
**Philippine Microenterprise Development Foundation
(PMDF)**
G/F Melendres Bldg., F. Manalo St., Pasig City
Tel. Nos.: (632)641.2207/ 642.3895
(Direct Lending for group borrower)

SME-Financing For Receivables of Suppliers' Transactions
(SME-FIRST)
Small Business Corporation
17th & 18th, Antel Corporation Centre
139 Valero Street, Salcedo Village, Makati City
Tel. No. (632)751-1888
(Direct lending for individual borrower with an asset size of
P500,000-1M)

VI. TECHNICAL INSTITUTIONS

**Department of Trade and Industry – Cottage Industry
Technology Center (DTI-CITC)**
20 Russet St., SSS Village, Marikina City
Tel. Nos.: (632) 942.3974 / 948.2875 / 941.4516
Fax: (632) 942.0107
Email: citc_dti@yahoo.com

**Department of Science and Technology – Science and
Technology Information Institute (DOST-STII)**
Gen. Santos Ave. Upper Bicutan, Taguig, Metro Manila
Tel. Nos.: (632) 837.2191 to 95
Telefax: (632) 837.7520
Website: www.stii.gov.ph

Technology Resource Center (TRC)
103 J. Abad Santos St., Little Baguio, San Juan
Tel. No.: 727.6205 loc. 200
Website: www.trc.dost.gov.ph

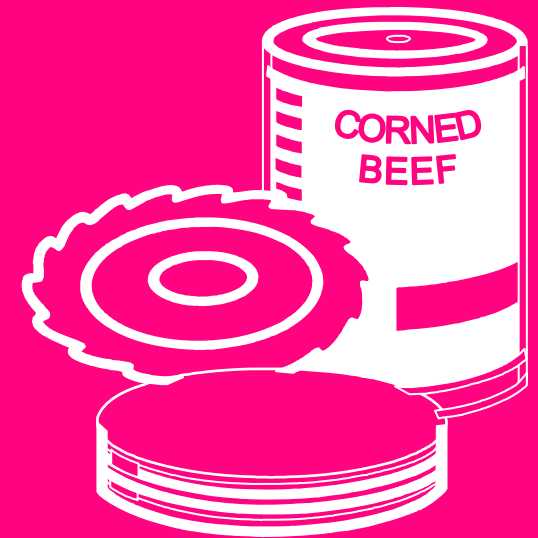
Ultima Entrepinoy
Nutrition Foundation of the Philippines Bldg.
107 E. Rodriguez Sr., Avenue, Quezon City
Tel. No.: 742.7866/ 411.1349/ 742.0826



**BUREAU OF MICRO, SMALL AND MEDIUM
ENTERPRISE DEVELOPMENT (BMSMED)**
5/F, Trade and Industry Building
361 Sen. Gil J. Puyat Ave. Makati City
Tel. Nos.: (02) 897.1693 / 897.7596 / 890.4968
Fax No.: (02) 896.7916 ♦ Email: bmsmed@dti.gov.ph
www.dti.gov.ph

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Starting A Business



CORNED BEEF