

Business plan for the creation of a microenterprise producing habanero chili sauce in Villahermosa, Tabasco

Plan de negocio para la creación de una microempresa fabricante de salsa de chile habanero, en Villahermosa Tabasco

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Abstract

he objective of this project is to develop a business plan proposal for the creation of a microenterprise that produces habanero pepper sauce in the city of Villahermosa, Tabasco. The methodology used will be a Market Survey technique, which includes a sample of 384 people. The results showed that this project supports Tabasco society by contributing to job creation and the utilization of a natural resource from a crop in the state of Tabasco.

Resumen

El objetivo de este Proyecto, es desarrollar una propuesta de un Plan de Negocio, para la creación de una microempresa fabricante de salsa de chile habanero en la ciudad de Villahermosa del estado de Tabasco. En la metodología se utilizará la técnica de Encuesta de Mercado, donde se considera una muestra de 384 personas. De los resultados que se obtuvieron se pudo determinar que este Proyecto viene a apoyar a la Sociedad tabasqueña contribuyendo a la generación de empleos y la utilización de un recurso natural de un cultivo del estado de Tabasco.

Objectives	Methodology	Contribution
 Prepare a market study, conduct a technical study, and design the organizational and administrative structure.  Conduct a financial analysis and prepare a description and analysis of the impacts.	 Market Survey Method and an instrument was designed through a questionnaire   Sample of 384 with a confidence level of 95% and a margin of error of 5%.   The information will be analyzed using statistical tools.	  Proposal for the creation of a microenterprise manufacturing habanero chili peppers

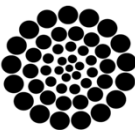
Objetivos	Metodología	Contribución
 Elaborar un estudio de Mercado, Realizar un estudio técnico, Hacer el diseño organizativo y administrativo  Realizar un análisis financiero y Elaborar una descripción y Análisis de los Impactos	 Método de Encuesta de Mercado y se diseñó un instrumento a través de un cuestionario   Muestra de 384 con un nivel de confianza de 95% y un margen de error de 5%.   Se analizará la información a través de herramientas estadísticas	  Propuesta para la creación de una microempresa fabricante de chile habanero

Microenterprise, Production proces Organizational Chart

Microempresa, Proceso producción, organigrama

Area: Advocacy and attention to national problems

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## Introduction

In this project, a business plan was developed for the creation of a micro-enterprise. Micro-enterprises are known to be small businesses with a limited number of employees. In general, micro-enterprises specialise in offering goods or services in their local areas. The technique used is market research, which provides information about the existing market for the product being manufactured: habanero chilli sauce. This is one of the most widely used techniques in the business world because it allows important market strategies to be designed, such as product, price, promotion and place. Currently, the state of Tabasco lacks micro-enterprises and companies in the industrial sector, and there are not enough jobs.

The project first presents its general characteristics, followed by the market study. Then comes the technical study to determine the location of the company, the machinery, the materials, among other things. The administrative organisation of the micro-enterprise. The financial analysis and, finally, the impact of the project.

## General characteristics of the project

### Project background

In the 1990s, many countries failed to implement sound economic policies and did not achieve the expected growth, leading to a wave of unemployment. In this context, citizens were forced to use their ingenuity to get ahead. Many created family businesses or micro-enterprises, which have gradually become part of the economic norm in different countries around the world. They have even become an important part of the economy. Today, most countries in the Caribbean, Central America and South America have a local variety of habanero chilli, each of which has a common name, *Capsicum Chinense*. In the Yucatan Peninsula, including Belize and El Petén, *Capsicum Chinense* is called 'Habanero'. Currently, its production is concentrated in the coastal areas of Tabasco, Yucatan, Quintana Roo and Campeche in Mexico; the Caribbean islands, Costa Rica, Belize and El Petén in Guatemala. Mexico is known for having an excellent variety of sauce companies, such as chipotle chilli and serrano chilli, among others.

The creation of this micro-enterprise seeks to be one of the first to manufacture habanero chilli sauce in the state of Tabasco. In Tabasco, there is a high unemployment rate due to the few job opportunities available in the state. Furthermore, habanero chillies are not used in the state, as despite being one of the states that harvests the most of this type of chilli, the vast majority is exported and very little is used to make products derived from habanero chillies.

According to INEGI (2024), the unemployment rate in Tabasco in 2024 was 4.0% in the second quarter and 4.1% in the fourth quarter, according to INEGI's *National Occupation and Employment Survey (ENOE)*. In the first quarter of 2024, the economically active population (EAP) of the state of Tabasco, i.e., those who were employed or unemployed in the week prior to the interview, was 1,118,282.

This figure is 25,510 more than in the same period of the previous year. By gender, the male EAP was 711,649, an increase of 24,996 men. The female EAP was 406,633, 514 more women than in the first quarter of 2023. The unemployment rate in Mexico stood at 2.7% in the second quarter of 2025, the same as in the same period of 2024, although higher than the 2.5% recorded in the period from January to March, according to a report released on Tuesday by the National Institute of Statistics and Geography (INEGI, 2025). The entities with the highest unemployment rates during the second quarter of 2025 were Tabasco (4.4%), Mexico City (4%) and Coahuila (3.8%). As can be seen, Tabasco leads the national unemployment rate in the second quarter of 2025.

### Justification

The reason for proposing the creation of a micro-enterprise manufacturing habanero chilli sauce is because it is considered to have a potential market, given that Mexico is one of the largest producers of habanero chillies, which most people consume as a condiment to flavour their dishes. Therefore, it is envisaged that there is a reliable market because in Mexico most people eat spicy food and this micro-enterprise will benefit these people. Another important benefit for the state of Tabasco will be a micro-enterprise that generates jobs.

**General Objective:**

To propose a business plan for the creation of a micro-enterprise manufacturing habanero sauce in Villahermosa, Tabasco.

**Specific Objectives:**

Conduct a market study, carry out a technical study, develop an organisational and administrative design, perform a financial analysis, and prepare a description and impact analysis.

**Scope of the project:**

The project on the micro-enterprise manufacturing habanero chilli was developed with the city of Villahermosa in mind, considering its location in this city in the state of Tabasco.

**Project limitations:**

There is a lack of documentary information on the raw material to be used.

**Theoretical framework**

This section mentions some of the theoretical foundations considered in the business plan project.

**Market study**

According to Fisher and Espejo (2011), market research is a process of collecting and interpreting facts and data that help a company's management make the right decisions and establish the right market policy, focusing on the usefulness of the information for the company's strategic decisions.

**Market**

According to Mankiw (2012), a market is a group of buyers and sellers of a particular good; buyers determine the demand for the product and sellers determine the supply. And according to McCarthy (1978), a market is the group targeted by the marketing strategy. He is credited with popularising the '4Ps' model (product, price, place and promotion) to satisfy that target market. Market research:

For Kinnear and Taylor (1998), market research is the systematic and objective approach to developing and providing information for the marketing management decision-making process. Malhotra (2004) considers market research to be the systematic and objective identification, collection, analysis, dissemination and use of information for the purpose of improving decision-making related to the identification and resolution of marketing opportunities.

**Production process**

According to Moyano, J. & Cayán, J. et al. (2024), production processes are an orderly set of activities and operations necessary to transform inputs (raw materials, energy, labour) into products or services that add value for the customer. These processes are at the heart of manufacturing and service companies, driving the creation of wealth and social well-being. Meanwhile, Buffa, E. (1983) defines a production system as the means by which input resources are transformed to create useful goods and services. The production process is a process of transformation or conversion. Input resources can take a wide variety of forms. In manufacturing operations, inputs include various materials and raw materials, energy, labour, machinery, facilities, information, and technology.

**Job descriptions**

Reynoso, C. (2015) considers that a job description stipulates the essential characteristics and skills that a person working in that area must have, since this will determine whether the characteristics of the staff match the requirements of the position in such a way that the worker perceives a safe and clear working environment, knowing what is expected of them and how far they can go based on the responsibilities and lines of communication that are established

**Break-even point**

Baca, G. (2010) considers that break-even analysis is a useful technique for studying the relationships between fixed costs, variable costs and income. If a company's costs were only variable, there would be no problem in calculating the break-even point.

The break-even point is the level of production at which sales revenue is exactly equal to the sum of fixed and variable costs.

Product description

This will be a high-quality sauce made from habanero peppers, containing 65% freshly harvested habanero pepper pulp and homemade vinegar made from aromatic herbs. It does not require refrigeration and will come in a 150-gram PET bottle for easy handling.

Sustainability

According Mejia, M. & Vazquez, L. et al. (2025), the exercise of sustainability in companies goes beyond implementing environmental care practices, as it must be accompanied by the implementation of social responsibility actions and the adoption of an organisational culture that guarantees the needs of the present are met without compromising those of future generations. In turn, for these practices to be sustainable, the environmental, social and economic aspects of the organisation must be in balance. Social sustainability measures are related to the well-being of society in general and of the company's employees in particular. The main measures are corporate ethics and employee well-being. Economic sustainability measures, shareholder value creation and economic development seek to contribute to the creation of responsible companies that are also focused on achieving their financial goals.

Methodology

Habanero chillies are the second most popular in the state of Tabasco, with most of the population consuming chillies and very few micro-enterprises producing them, such as Chimay. Therefore, there is a great opportunity to create a micro-enterprise, as Villahermosa has a population of 777,900 inhabitants, ranging in age from 10 to 70, of which a sample of 384 is considered with a confidence level of 95% and a margin of error of 5%. The Market Survey Method was used and a questionnaire was designed to determine customer preferences and identify whether there is demand for a micro-enterprise manufacturing habanero chilli sauce, see Figure 1.

Box 1

Table 1

Market Survey

From the following options, choose the one you consider most appropriate. This information will help us determine whether it is feasible to propose the creation of a micro-enterprise manufacturing habanero chillies in Villahermosa, Tabasco.

- How old are you?
  - 18 to 25 years old
  - 26 to 30 years old
  - 31 to 45 years old
  - 46 to 50 years old
  - Over 51 years old
- Have you tried habanero chilli sauces?
  - Yes
  - No
- From the following options, select the one(s) that are the reason why you consume habanero chilli sauce.
  - Good flavour
  - No artificial colourings
  - Low sodium content
  - Different levels of spiciness
- How often do you buy habanero chilli sauce?
  - 1 to 2 times per week
  - 1 to 3 months
  - More than 3 months
- Would you be interested in purchasing habanero sauce once every two weeks?
  - Yes
  - No
- What features would you like the product to have?
  - Good quality at an affordable price
  - Larger size
  - More variety
  - Other (please specify) \_\_\_\_\_
- If this product were on the market, would you buy it?
  - Yes
  - No
  - Perhaps.
- Where would you like to buy this product? Habanero chilli sauce
  - Shopping centres
  - Supermarkets
  - Health food shops
  - Convenience stores
  - Other (please specify)) \_\_\_\_\_
- Where would you like this product to be promoted?
  - Social media
  - Television adverts
  - A website specifically for the product or micro-enterprise
  - Advertisements in magazines or newspapers
  - Other (please specify) \_\_\_\_\_
- Would you agree to the opening of a micro-business manufacturing habanero chilli sauces in Villahermosa?
  - Yes
  - No
- Where would you consider a suitable location for the micro-enterprise producing habanero chillies?
  - Industrial city
  - Cárdenas-Villahermosa motorway
  - Grill
  - Other (please specify)) \_\_\_\_\_
- How much would you be willing to pay for a 150-gram jar of habanero chilli sauce?
  - £30.00 to £50.00
  - £60.00 to £70.00
  - Over £70.00
  - Other (please specify) \_\_\_\_\_

Source: Own elaboration. 2025



Once the instrument has been applied, the results of the sample to which it was applied, 384 people, as mentioned above, are presented. The figures for the first four questions will be shown with their answers, and the answers given by the people to whom the instrument was applied will be discussed for the remaining questions.

Box 2

Figure 2

1.-How old are you??

a) 18-25 years old	157
b) 26-30 years old	74
c) 31-45 years old	82
d) 45-50 years old	55
e) Over 50 years old	16
total	384

Source: Own Elaboration. 2025

40.88% of respondents were between the ages of 18 and 25, indicating that they were the youngest group among those surveyed.

Box 3

Figure 3

2.-Have you tried habanero chilli sauces?

Yes	289
No	95
Total	384

Source: Own Elaboration. 2025

Of the 384 respondents, 75.26% have tried habanero chilli sauce, so it is considered that there is a good consumer market.

Box 4

Figure 4

3. From the following options, select the one(s) that are the reason why you consume habanero chilli sauce.

a) Good flavour	219
b) No artificial colourings	28
c) Low sodium content	37
d) Different levels of spiciness	100
Total	384

Source: Own Elaboration. 2025

Here we can see that 57.03% of respondents consume habanero chilli sauce because of its good flavour. And 26.04% because of its different types of spiciness. This means that there is a good percentage of consumers of this sauce.

Questions 4 to 12 yielded the following results: For question 4, 65% buy sauces once or twice a week. For question 5, 60% are willing to buy a sauce once every two weeks. In question 6, 67% of people prefer the sauce to be of good quality and affordable. 60% of people consider that they would buy the sauce and that they would buy it in shopping centres and convenience stores.

Fifty-five per cent of them would like the sauce to be promoted on social media. Seventy-eight per cent of respondents agree with the opening of a micro-business manufacturing habanero chilli sauce, and are willing to pay between 30 and 50 pesos for a 150-gram jar of sauce. The location where they would like the micro-enterprise to be located is in the Industrial City, as this is the area where most of Villahermosa's micro-enterprises are located. The identified target market is in the 18 to 45 age range. The commercial and advertising strategy will be through social media and traditional advertising, free samples, and limited-time offers.

In the project engineering for the location of the micro-enterprise, several factors that may influence the location of the facility were taken into account, such as: available raw materials, available labour, input costs, proximity to the market, and availability of transport. For the location of the facility, the weighted factors method was considered, as shown in Figure 5.

Box 5

Table 5

Weighted factors method

Factor	weight	Indeco	Califi	Calif Weighted	Cd. Ind.	Calif	Calif Weighted	Gavio tas	Calif	Calif Weighted
M.P	0.35	8	2.8	10	3.5	8	2.8			
M.DE O.	0.25	8	2.0	7	1.75	6	1.5			
Cost Inputs	0.20	9	1.8	8	1.6	6	1.2			
Neighbourhood Market	0.15	5	0.75	8	1.2	7	1.05			
TranspOrte	0.05	8	0.4	8	0.4	9	0.45			
Sum	1.00		7.75		8.45		7			

Source: Own Elaboration. 2025

As can be seen, the micro-enterprise will be located in Ciudad Industrial, since according to the method used, the best weighted score is 8.45, so this will be the location of the micro-enterprise.

**Production Process:**

For the production of habanero chilli sauce.

1. Raw material cleaning and preparation section (2 operators) The following tasks are carried out at this workstation:

The chillies, carrots, onions and garlic are washed with drinking water and disinfectant.

Then the stems are removed from the chillies that still have them, the carrots are peeled and the onions and garlic are cleaned.

The chillies and vegetables are transferred to the cooking area.

2. Raw material cooking section (2 operators)

Two objectives are achieved in the cooking section: one is to cook the raw materials to eliminate any microbes they may contain, and the second is to soften them so that they can be ground or blended more easily.

The chillies are placed in a pressure cooker with drinking water and cooked until soft.

The same procedure is carried out with the carrots, onions and garlic, but separately from the chillies, and salt is added to the drinking water to cook them until soft.

3. Grinding or blending section (2 operators)

The habanero chillies are ground or blended and placed in a plastic barrel, which has been lined with a plastic bag and then a special aluminium-coated bag. Once in the barrel, sufficient salt is added and the mixture is ready for use as a raw material.

The carrots, onions, and garlic are ground or blended, and citric acid or lemon juice, pepper, vinegar, and sodium benzoate are added as preservatives. The quantities of each ingredient will depend on the amount of product to be packaged. The mixture is also placed in a barrel with the bags indicated in the previous section.

The spice mixture is transferred using a pneumatic pump to the tank located on a special platform 3.00 metres above the ground.

The ground chilli is also transferred to the tank to be mixed with the spices. The amount of chilli to be mixed depends on the amount of spice mixture previously added to the tank.

4. Packaging and capping section (2 operators)

In this section, 150 g bottles are filled. One or two operators may be used for this, depending on the number of bottles to be filled in a day. One or two operators are used for capping, depending on the number of operators filling the bottles, to avoid bottlenecks. They are responsible for placing the caps on the filled bottles and cleaning up any spills. In this operation, it is estimated that each operator has a filling productivity of four bottles per minute.

5. Labelling section (2 operators)

Two operators work in this area, whose job is to apply the labels to the bottles manually.

6. Quality control section (1 technician and 1 operator)

According to the quality specifications for the finished product, the quality supervisor verifies that the finished product complies with the following standards:

That the filling level of the bottles is correct.

That the labels are applied correctly (not crooked or wrinkled).

Verify that all bottles have the security seal.

That the bottles are completely clean of any dirt or product spills.

7. Packaging section (2 operators)

In this section, empty boxes are assembled and labelled manually to identify the product. The bottles previously checked by quality control are then placed in the boxes.

Each box contains 24 bottles of 150 g of chilli sauce, which are then sealed with adhesive tape and stored in the finished product warehouse. Figure 6 shows the production process for habanero chilli sauce, according to the sections mentioned above.

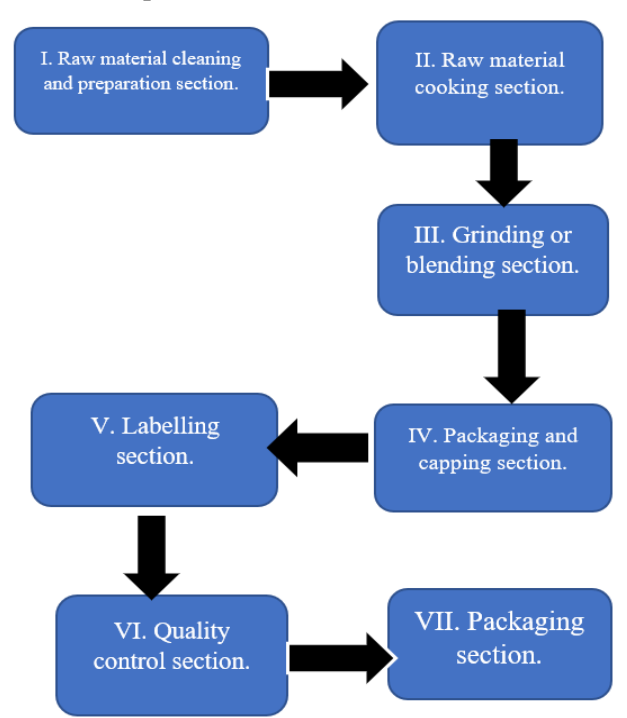
Organisational chart

The organisational structure for the micro-enterprise will consist of five professionals and seven operators, as shown in Figure 1.

Box 6

Figure 1

Production process.

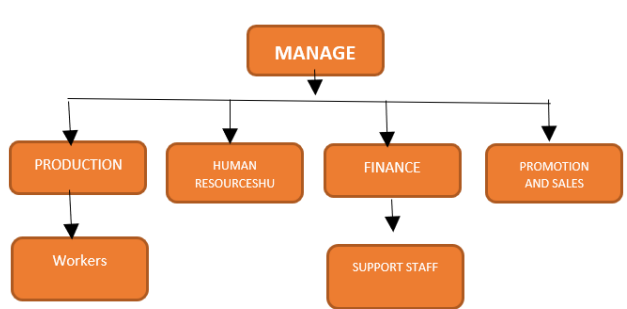


Source: Own elaboration. 2025

Box 7

Figure 2

Organisational chart of the micro-enterprise



Source: Own elaboration. 2025

Job description: Management

Responsible for coordinating the four departments of the micro-enterprise and its administration. This position must be filled by an industrial engineer or a business administration graduate

Production

Responsible for the entire production process, from the acquisition of raw materials to the finished product, i.e. the entire supply chain. This position can be filled by a food engineer or an industrial engineer.

Human resources

Responsible for coordinating the company's staff, payroll, staff training, staff selection and recruitment, staff attendance control, among other tasks. The position can be held by a graduate in business administration.

Finance

Responsible for the financial control of the company and for the financial management of the microenterprise's programmes.

Promotion and Sales

Responsible for designing product promotion strategies, identifying customers for the microenterprise, and maintaining good relationships with them. The position can be filled by a marketing graduate.

Operators

Responsible for participating in the production of the sauce during the manufacturing process. No professional degree is required, as this type of personnel can be trained to perform their activities.

Finance Support Staff

Responsible for controlling area budgets, requisition orders, and recording accounting operations. The position can be filled by accounting technicians.

Financial Analysis

Investment budget: This includes tangible fixed investment, intangible fixed investment, and working capital investment.

Tangible fixed investment

The cost of the land is considered. For the micro-enterprise, 543 square metres are required, and the square metre costs £4,850, so the land has a required investment of £2,633,550.00.

Box 8

Figure 8

Investment in tangible assets

Land	\$2,633,550.00
Machinery	45,000.00
Furniture and fixtures	46,677.00
Total	\$2,725,127.00

Source: Own Elaboration. 2025

Intangible Fixed Investment:

The costs of pre-feasibility studies, construction, electrical installation, plumbing, internet, website, accident insurance, and staff training are taken into account. With a total of \$127,199.60. Total investment: \$2,725,127.00 + \$127,199.60 = \$2,852,326.60

Sources of Funding:

Box 9

Figure 9

Sources of Funding

Concept	Amount	%
Total Investment	\$2,852,326.60	100
Partners (5)	\$ 285, 232.66	10
Fund credits	\$ 855, 697.98	30
Venture capital	\$1,426,153.30	50
Banco	\$ 285, 232.66	10

Source: Own elaboration. 2025

Analysis of financial statements:

Box 10

Figure 10

Pro fora income statement for the first month

Sales revenue	\$349,440.00
Production cost	\$281,600.00
Gross profit	\$ 67,840.00
Operating expenses	\$ 5,849.00
Operating profit	\$ 61,991.00
Taxes (30% income tax)	\$ 18,597.30
Net profit	\$ 43,393.70

Source: Own Elaboration. 2025

Box 11

Figure 11

Pro forma Income Statement 1st Year.

Sales revenue	\$4,193,280.00
Production cost	\$3,379,200.00
Gross profit	\$ 814,080.00
Operating expenses	\$ 70,188.00
Operating profit	\$ 743,892.00
Taxes (30% income tax)	\$ 223,167.60
Net profit	\$ 520,724.40

Source: Own Elaboration. 2025

Sales Projection:

Box 12

Figure 12

Annual sales projection

	Week	Month	Annual
Units	6400	25600	307200
Total Cost	\$ 70400	\$ 281600	\$3,379,200.00
Unit cost	\$ 25.00	\$ 25.00	\$ 25.00
35% profit on unit cost	\$ 8.75	\$ 8.75	\$ 8.75
Retail price	\$ 33.75	\$ 33.75	\$ 33.75

Source: Own Elaboration. 2025

Selling Price:

Retail price = Unit cost \* (1+% profit)

Figure 12 details the units that will be produced during the year. As a micro-enterprise, it aims to earn 35% of the unit cost of \$25, which is \$8.75. Selling price = 25 \*(1+0.35) = 33.75



Break-even point: This will determine how many units the microenterprise must sell in the first year in order to make a profit on the quantity sold.

$$PE = \frac{CF}{P - CV}$$

Where:

FC are fixed costs, P is the selling price minus variable costs

Fixed costs = labour + overheads

Fixed Costs = \$240,000.00+ \$70,118.00= \$310,118.00

PE = \$310,118.00/ 33.75- 25 = 35,442 habanero chilli sauces

Therefore, the micro-enterprise must sell 35,552 sauces to begin making a profit, and if it sells less than this amount, it will incur losses.

### Description and analysis of impacts: Environmental impact

It will be an environmentally friendly micro-enterprise, seeking to operate in such a way that it does not cause negative impacts on the environment, and will therefore comply with the laws and regulations that make up Mexico's environmental legislation. The micro-enterprise will be socially responsible and will take care in its processes to avoid air, water, soil and other types of pollution that may result from the activities carried out by the micro-enterprise in the manufacture of habanero chilli sauce.

### Economic Impact

The aim is to support people in the community by creating fairly paid jobs in accordance with the law and allowing people without experience to join the workforce. A training plan will be designed so that staff can learn how to operate the organisation's machines, equipment, tools and processes.

### Social Impact

Through job creation, the micro-enterprise seeks to have a positive impact on society with fair wages in accordance with the law. As a socially responsible company, it will take care of its environment by preventing pollution so as not to affect the community where it will be located, the micro-enterprise that will be in the Industrial City.

## Results

Based on a sample of 384 with a confidence level of 95% and a margin of error of 5%, derived from a population of 777,900 inhabitants, aged between 10 and 70 years. Through the market survey that was conducted, it was found that 67% of people prefer habanero chilli sauce to be of good quality and affordable. Therefore, it was determined that the price would be \$33.75 for a 150-gram sauce. Sixty per cent of people said they would buy the sauce and that they would buy it in shopping centres and convenience stores. This information gives us confidence that there is a good market for this product. 78% of respondents agree that a micro-enterprise should be opened in the industrial city of Villahermosa, because that is where most of Villahermosa's micro-enterprises are concentrated. It is worth mentioning that the market survey and the weighted factors method used coincided on the location where the company should be located, which is the industrial city. The production process for the sauce is shown in Figure 6, and Figure 7 shows the structure of the micro-enterprise and how each of the positions is described and who can fill them. In the financial analysis, it was determined that the selling price of a 150-gram sauce will be \$33.75 and that the micro-enterprise will be able to generate profits when it sells more than 35,552 sauces, according to the break-even point determination.

## Conclusions

As can be seen in the development of the proposed business plan for the creation of a micro-enterprise manufacturing habanero chilli sauce in Villahermosa, Tabasco, it is considered that the micro-enterprise can be created to support the industrial growth economy of the state of Tabasco, in addition to taking advantage of its natural resources and generating more jobs for the state. This is supported by the tool used and the financial analysis carried out.

## Declarations

## Conflict of interest

The authors declare that they have no conflict of interest. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

Author contribution

Morejón-Sánchez, Juana María: Contributed to the project idea and methodology.

Notario-Priego, Ezequiel: Contributed to the development of the financial analysis.

Martínez-Izquierdo, Carlos Mario: Contributed to the development of the project overview and the application of the market survey.

Sierra-Morejón, José Luis: Contributed to the development of the market study and the analysis of the market survey.

Availability of data and materials

The data were obtained by applying the instrument: Market Survey, directly to the study subjects.

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Abbreviations

PEA Economically active population

BE Break-even point

FC Fixed costs

P Price

CV Variable costs

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