



Decent Cattle Farm

The Paradise of Amateurs

Business Report

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Table of Contents

1 Introduction	4
2 Scope of Cattle Farming in Pakistan	4
3 Benefits of Cattle Farming in Pakistan	4
4 Business Overview	5
4.1 Business Summary	5
4.2 Owner Ship of Business.	5
4.3 Profit Sharing.	6
5 Product	6
6 Market Analysis	9
6.1 Market Summary	9
6.2 Target Market Segment	10
7 Strategy and Implementation	10
7.1 SWOT Analysis	10
7.2 Competitive Edge	12
7.3 Marketing Strategy	12
7.4 Sale Strategy	13
8 Management Plan	13
8.1 Promotion Plan	14
8.2 Hiring Procedure of Staff.	14
8.3 Who will hire the staff	15
9 Daily Feed Plan and Feed Composition	15
9.1 Daily Feed Plan of a Cattle	15
9.2 Feed Composition	15
10 Expense Report	17
10.1 Per Cattle Expense.	17
10.2 Total Fix Cost	17
10.3 Taxes and Other Government Duties	18
11 Capital Required	18
12 Profit Calculation.	19
13 Conclusion	19

1 Introduction

This year, we are proud to present a robust and thriving operation that continues to grow and expand.

Our focus is on raising high-quality cattle for the Muslim community, specifically for the important holiday of Eid-ul-Azha, when many families traditionally sacrifice an animal as a way of commemorating the Prophet Abraham's willingness to sacrifice his son at God's command.

We take great care in the welfare and health of our cattle, and we are committed to providing our customers with the best possible animals for this sacred tradition.

In the following pages, we will provide an overview of our business operations, including details on our breeding, feeding, and care practices, as well as a financial analysis of the past year. We hope that this report will give you a better understanding of our commitment to excellence and the efforts we take to provide high-quality animals to the Muslim community.

2 Scope of Cattle Farming in Pakistan

The scope of dairy farming in Pakistan, specifically for the purpose of raising cattle for sacrifice on Eid-ul-Azha, is significant. As a predominantly Muslim country, Eid-ul-Azha is an important holiday for many families, and the tradition of sacrificing an animal as a way of commemorating the Prophet Abraham's willingness to sacrifice his son at God's command is widely practiced. In recent years, the demand for high-quality animals for sacrifice has increased, creating opportunities for dairy farmers to specialize in raising cattle for this purpose. The success of these businesses depends on a number of factors, including the quality of the animals, the efficiency of production and distribution, and the ability to meet customer demand.

In order to meet these challenges and capitalize on the growing demand, dairy farmers in Pakistan must implement sound business practices and invest in the health and welfare of their herds. With careful planning and attention to detail, dairy farming can be a lucrative and rewarding business in Pakistan, particularly for those focused on serving the needs of the Muslim community on Eid-ul-Azha.

3 Benefits of Cattle Farming in Pakistan

There are several benefits to operating a cattle farming business in Pakistan:

- 1. High demand:** Dairy products are an essential part of the Pakistani diet, and there is a strong and consistent demand for meat and other dairy products in the country. This demand provides a stable market for dairy farmers and can help to ensure the success of the business.
- 2. Cost-effective:** Dairy farming can be a relatively low-cost business to operate, especially compared to other types of farming. The cost of feed and other inputs is often relatively low, which can help to offset the initial investment in the herd.
- 3. Multiple income streams:** Dairy farming can provide multiple income streams through the sale of . This can help to diversify the income of the farm and reduce the risks associated with relying on a single product.
- 4. Potential for growth:** The dairy industry in Pakistan has significant potential for growth, as there is a large and growing population that is expected to continue to consume meat in the coming years. This presents opportunities for farmers to expand their operations and increase their profits.
- 5. Positive impact on the economy:** Dairy farming can have a positive impact on the local and national economy in Pakistan. It creates jobs and supports the growth of related industries, such as meat processing and transportation.

4 Business Overview

4.1 Business Summary

We are a private limited company based in Sahiwal, a city known for its fertile land in the heart of Punjab, Pakistan. Our focus is on cattle farming, specifically raising high-quality animals for sale on Eid-ul-Azha, a major Muslim holiday.

Our targeted customers are the elite of Karachi, who are willing to spend millions on purchasing animals for sacrifice on this important occasion. We are committed to providing the best possible animals to meet the needs of these customers, and we take great care in the welfare and health of our herd.

With years of experience in the industry and a passion for what we do, we are dedicated to excellence and strive to be the premier provider of cattle for Eid-ul-Azha in the region.

4.2 Owner Ship of Business

Muhammad Ahmad and Fatima are the owners of Decent Cattle Farm, a privately held company. Fatima is the CEO of the company, while Muhammad Ahmad serves as the Di-

rector and Operational Manager. Together, they oversee the management and operations of the cattle farm, ensuring that the business runs smoothly and efficiently. The company is dedicated to raising and caring for healthy, high-quality cattle, and is committed to upholding the highest standards of animal welfare and sustainable agriculture. With their combined expertise and dedication, Muhammad Ahmad and Fatima are dedicated to building a successful and reputable business that is respected by customers, employees, and industry professionals alike. Mrs. Fatima owns 60% of the shares in Decent Cattle Farm (pvt ltd.), while Muhammad Ahmad owns the remaining 40%. This means that Mrs. Fatima has a majority ownership stake in the company, while Muhammad Ahmad holds a minority stake. As the CEO of the company, Mrs. Fatima has a significant amount of control over the business, while Muhammad Ahmad, as the Director and Operational Manager, plays a key role in the day-to-day operations and management of the company. Both Mrs. Fatima and Muhammad Ahmad are committed to working together to ensure the success and growth of Decent Cattle Farm.

4.3 Profit Sharing

Ms. Fatima is entitled to 50% of the profit of Decent Cattle Farm (pvt ltd.), while Mr. Muhammad Ahmad is entitled to 40% of the profit. In addition to his profit share, Mr. Muhammad Ahmad will also receive an additional 10% of the profit as salary for his role as the Operational Manager of the business. This means that Mr. Muhammad Ahmad's total share of the profit will be 50%, with 40% coming from his profit share and an additional 10% coming from his salary. Both Ms. Fatima and Mr. Muhammad Ahmad are responsible for the success and profitability of the company, and their profit shares reflect their contributions to the business.

5 Product

Decent Cattle Farm (pvt ltd.) is a company that is dedicated to raising and caring for high-quality beef calves. These calves are raised in a clean, safe, and humane environment, and are fed a nutritious diet to ensure that they grow into healthy, robust animals. The primary product of Decent Cattle Farm is beef calves that are raised for sacrificing at Eid-ul-Azha, a major holiday in the Islamic faith. These calves are carefully selected for their size, quality, and overall health, and are treated with the utmost care and respect. In addition to raising and caring for the calves, Decent Cattle Farm also provides a range of services to support customers throughout the process of purchasing and preparing a calf for sacrifice. These services include assisting with transport and logistics, as well as providing guidance and advice on the best practices for caring for the calf before and after the sacrifice. Decent Cattle Farm is committed to upholding the highest standards of animal welfare, and is dedicated to providing customers with the best possible product and service experience.



Figure 1: Australian Imported Bread



Figure 2: Local Dhani Bread



Figure 3: Sahiwal Breed



Figure 4: Australian Imported Breed

6 Market Analysis

The market for cattle farming is vast and varied, with different segments serving different needs and demand. In general, the demand for beef and other livestock products tends to be driven by a number of factors, including population growth, economic development, and cultural and dietary preferences.

One of the major trends in the cattle farming market is the increasing demand for sustainable and humanely raised livestock. Consumers are becoming more aware of the environmental and animal welfare impacts of their food choices, and are seeking out options that align with their values. Decent Cattle Farm (pvt ltd.) can capitalize on this trend by highlighting its commitment to sustainable and humane practices in its marketing and branding efforts.

Another trend in the market is the increasing demand for premium and specialty meats, such as grass-fed beef and organic livestock. Decent Cattle Farm (pvt ltd.) could consider expanding its product offerings to include these types of meats, which may command a higher price point due to their perceived higher quality and added health benefits.

Finally, the market for cattle farming is also influenced by global economic conditions and trade policies. Decent Cattle Farm (pvt ltd.) should keep an eye on these factors, as they can impact the demand for its products and the prices it can command. Overall, the market for cattle farming is complex and dynamic, and Decent Cattle Farm (pvt ltd.) will need to stay attuned to these trends in order to succeed in this competitive industry.

6.1 Market Summary

Pakistan is a major producer and exporter of livestock, including cattle. The country's cattle farming industry plays a significant role in its agricultural sector and economy, and is an important source of food, livelihoods, and export revenue.

The demand for beef and other livestock products in Pakistan is largely driven by population growth, with a rising middle class driving increased consumption of meat. The country's large and growing Muslim population also drives demand for livestock, particularly during major holidays such as Eid-ul-Azha, when the sacrifice of animals is a central part of the celebration.

Pakistan's cattle farming industry is primarily based on small and medium-sized farms, with a mix of modern and traditional production methods. The country is known for its high-quality livestock, including the famous Pakistani breed of cattle, the Sahiwal.

Despite its importance, the cattle farming industry in Pakistan faces a number of challenges, including a lack of access to credit, inadequate infrastructure and transportation, and a lack of modern, high-tech production methods. These challenges can make it difficult for small and medium-sized farms to compete with larger, more technologically advanced operations.

Overall, the market for cattle farming in Pakistan is large and growing, but also highly competitive. Decent Cattle Farm (pvt ltd.) will need to stay attuned to these trends and challenges in order to succeed in this dynamic market.

6.2 Target Market Segment

The target market segment for Decent Cattle Farms, would likely be affluent individuals and organizations that are interested in purchasing high-quality livestock for breeding or meat production. This target market segment may include:

- 1. Wealthy individuals:** Decent Cattle Farms could target affluent individuals who are interested in purchasing high-quality livestock for their own personal use. These individuals may be looking for bulls to breed or to produce meat for their own consumption or for sale to others.
- 2. Elite organizations:** Decent Cattle Farms could also target elite organizations, such as exclusive clubs or luxury hotels, that are interested in purchasing high-quality livestock for their own use or for sale to their customers. These organizations may be looking for bulls to breed or to produce meat for their own consumption or for sale to others.
- 3. Cattle farmers:** Decent Cattle Farms could also target other cattle farmers who are interested in purchasing high-quality bulls for breeding purposes. These farmers may be looking to improve the quality of their herd or to produce high-quality meat for sale to the broader market.

Overall, Decent Cattle Farms would likely target affluent individuals and organizations that are interested in purchasing high-quality livestock and are willing to pay a premium price for it. This target market segment may be interested in the heavy bulls raised by Decent Cattle Farms for their size, strength, and breeding potential.

7 Strategy and Implementation

The focus on delivering high quality is the farm's strategy. Its method of implementation is simply a reliance on the farm's reputation for delivering the best quality in a forthright manner.

7.1 SWOT Analysis

A SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis is a tool used to identify the internal and external factors that can impact an organization. Here is a potential SWOT analysis of Decent Cattle Farms, a farm that raises heavy bulls and targets the elite class:

7.1.1 Strengths

1. **High-quality bulls:** Decent Cattle Farms raises heavy bulls of a high quality, which may be a strength in the market.
2. **Elite target market:** Decent Cattle Farms targets the elite class, which may be a strength as these customers may be willing to pay a premium price for high-quality livestock.
3. **Strong reputation:** Decent Cattle Farms may have a strong reputation in the market, which could be a strength in attracting customers and building trust.

7.1.2 Weaknesses

1. **Limited product range:** Decent Cattle Farms only raises heavy bulls, which may be seen as a weakness in terms of product diversity.
2. **High prices:** Decent Cattle Farms may have high prices for its products, which could be a weakness in attracting price-sensitive customers.
3. **Dependence on a single market segment:** Decent Cattle Farms relies heavily on the elite class as its target market, which could be a weakness if this market segment experiences a downturn or changes in demand.

7.1.3 Opportunities

1. **Expansion into new markets:** Decent Cattle Farms may have the opportunity to expand into new markets, such as international markets or markets for other livestock products.
2. **Diversification of product range:** Decent Cattle Farms may have the opportunity to diversify its product range by raising other types of livestock in addition to heavy bulls.
3. **Partnerships and collaborations:** Decent Cattle Farms may have the opportunity to form partnerships or collaborations with other organizations in the industry, such as feed suppliers or transport companies.

7.1.4 Threats

1. **Competition:** Decent Cattle Farms may face competition from other farms that raise similar products or target similar markets.
2. **Changes in consumer preferences:** Decent Cattle Farms may be vulnerable to changes in consumer preferences, such as a shift towards plant-based protein sources.
3. **Economic downturns:** Decent Cattle Farms may be impacted by economic downturns, which could lead to a decrease in demand for its products.

Overall, a SWOT analysis can help Decent Cattle Farms identify its strengths and opportunities, as well as its weaknesses and threats, and make strategic decisions to address these factors.



7.2 Competitive Edge

Decent Cattle Farms, may have a number of competitive edges in the market. Some potential competitive edges for Decent Cattle Farms could include:

1. **High-quality bulls:** Decent Cattle Farms raises heavy bulls of a high quality, which could be a competitive edge in attracting customers who are looking for top-quality livestock.
2. **Strong reputation:** Decent Cattle Farms may have a strong reputation in the market, which could give it an edge in attracting customers and building trust.
3. **Elite target market:** Decent Cattle Farms targets the elite class, which may be a competitive edge as these customers may be willing to pay a premium price for high-quality livestock.
4. **Diversification of product range:** Decent Cattle Farms may have the opportunity to diversify its product range by raising other types of livestock in addition to heavy bulls, which could give it a competitive edge in attracting a wider range of customers.
5. **Partnerships and collaborations:** Decent Cattle Farms may have the opportunity to form partnerships or collaborations with other organizations in the industry, such as feed suppliers or transport companies, which could give it a competitive edge in terms of access to resources and expertise.

Overall, Decent Cattle Farms may be able to use its high-quality bulls, strong reputation, and target market to differentiate itself from competitors and gain a competitive edge in the market.

7.3 Marketing Strategy

Decent Cattle Farms, may consider a number of market strategies to achieve its business objectives. Here are a few potential market strategies that Decent Cattle Farms could consider:

1. **Price differentiation:** Decent Cattle Farms may differentiate itself from competitors by offering its products at a higher price point, targeting customers who are willing to pay a premium for high-quality livestock.
2. **Niche focus:** Decent Cattle Farms may focus on a specific niche within the cattle farming industry, such as raising heavy bulls for the elite class, and leverage its expertise in this area to differentiate itself from competitors.
3. **Diversification of product range:** Decent Cattle Farms may consider expanding its product range by raising other types of livestock in addition to heavy bulls, in order to attract a wider range of customers and increase its revenue streams.
4. **Partnerships and collaborations:** Decent Cattle Farms may consider forming partnerships or collaborations with other organizations in the industry, such as feed suppliers or transport companies, in order to access new resources and expertise.
5. **Marketing and branding:** Decent Cattle Farms may consider investing in marketing and branding efforts to increase awareness of its products and build a strong reputation in the market.

Overall, Decent Cattle Farms may consider a combination of these strategies in order to achieve its business objectives and gain a competitive edge in the market.

7.4 Sale Strategy

Decent Cattle Farms, a farm that raises heavy bulls and targets the elite class, may consider a number of strategies to increase its sales and achieve its business objectives. Here are a few potential sales strategies that Decent Cattle Farms could consider:

1. **Targeting specific customer segments:** Decent Cattle Farms may consider targeting specific customer segments, such as wealthy individuals or elite organizations, that are interested in purchasing high-quality livestock.
2. **Offering a range of products:** Decent Cattle Farms may consider offering a range of products, such as live bulls, breeding services, or meat products, in order to appeal to a wider range of customers and increase its sales.
3. **Building strong relationships with customers:** Decent Cattle Farms may consider building strong relationships with its customers by offering excellent customer service and providing support and resources to help them succeed.
4. **Promoting the benefits of its products:** Decent Cattle Farms may consider promoting the benefits of its products, such as the high quality of its bulls or the success of its breeding program, in order to attract new customers and increase sales.
5. **Using online and offline marketing channels:** Decent Cattle Farms may consider using a variety of online and offline marketing channels, such as social media, email marketing, and in-person events, to reach its target market and increase sales.

Overall, Decent Cattle Farms may consider a combination of these strategies in order to increase its sales and achieve its business objectives.

8 Management Plan

Here is a potential management plan for Decent Cattle Farms,

1. **Leadership:** Fatima, the CEO and majority shareholder of Decent Cattle Farms, and Muhammad, the director and operational manager, will lead the management team and be responsible for making strategic decisions and setting the overall direction of the organization.
2. **Organizational structure:** Decent Cattle Farms will have a hierarchical organizational structure, with Fatima and Muhammad at the top, followed by department heads and team leaders, and then employees.
3. **Decision-making:** Decent Cattle Farms will follow a top-down decision-making process, with major decisions being made by Fatima and Muhammad and then communicated to the rest of the organization.
4. **Goals and objectives:** Decent Cattle Farms will set clear goals and objectives for each department and team, and will monitor progress towards these goals on a regu-



lar basis.

5. **Communication:** Decent Cattle Farms will have clear communication channels in place, including regular meetings, email, and a company-wide messaging system, to ensure that all employees are informed and can collaborate effectively.
6. **Training and development:** Decent Cattle Farms will invest in training and development opportunities for its employees, in order to build their skills and knowledge and improve the overall performance of the organization.
7. **Performance management:** Decent Cattle Farms will have a performance management system in place to evaluate the performance of employees and identify areas for improvement.

Overall, this management plan outlines the strategies, processes, and systems in place to guide the operation and growth of Decent Cattle Farms, with a focus on leadership, organizational structure, decision-making, goals and objectives, communication, training and development, and performance management.

8.1 Promotion Plan

Decent Cattle Farms will target affluent individuals and organizations that are interested in purchasing high-quality livestock for breeding or meat production. Decent Cattle Farms will use a variety of marketing channels to reach its target market, including social media, email marketing, and in-person events. Decent Cattle Farms will create promotional materials, such as brochures, and flyers, to showcase its products and services. Decent Cattle Farms will consider advertising in relevant industry publications and on targeted websites in order to reach its target market. Decent Cattle Farms will work with industry media outlets to generate positive media coverage and build its reputation in the market. Decent Cattle Farms will consider forming partnerships or collaborations with other organizations in the industry, such as feed suppliers or transport companies, to expand its reach and promote its products and services.

8.2 Hiring Procedure of Staff

Here is a potential hiring process for Decent Cattle Farms:

1. **Job posting:** Decent Cattle Farms will post job openings on its website and on relevant job boards and career sites.
2. **Resume review:** Decent Cattle Farms will review resumes and cover letters from interested candidates and select those that meet the basic criteria for the position.
3. **Interviews:** Decent Cattle Farms will conduct interviews with shortlisted candidates to assess their skills, experience, and fit for the position.
4. **Reference checks:** Decent Cattle Farms will conduct reference checks with the candidates' previous employers or other references to verify their work history and assess their suitability for the position.
5. **Offer and acceptance:** Decent Cattle Farms will make an offer to the selected candidate, who will then have the opportunity to accept or decline the offer.

8.3 Who will hire the staff

The hiring process at Decent Cattle Farms will likely be led by the Operational Manager. The final hiring decision will likely be made by the CEO and Decent Cattle Farms(Pvt Ltd.).

Overall, the hiring process at Decent Cattle Farms will involve a number of steps to ensure that the best candidates are selected for the organization.

9 Daily Feed Plan and Feed Composition

A daily feed plan at decent cattle farm is well-balanced and provide the necessary nutrients for the animals to thrive. This may include hay or silage for roughage, a grain mix for energy, and a protein source such as soybean meal. The exact composition of the feed will depend on the specific needs and requirements of the animals, as well as the availability of resources and the goals of the farm.

It is important to regularly monitor the health and weight of the cattle to ensure that they are receiving an adequate amount of nutrients. The feed should be adjusted as needed to maintain optimal health and performance. It is also important to follow best management practices for feed storage and handling to prevent contamination and waste.

In addition to a well-balanced diet, it is important to provide clean, fresh water for the cattle at all times. It is also a good idea to offer a mineral supplement to ensure that the animals are receiving all of the necessary micro nutrients.

9.1 Daily Feed Plan of a Cattle

Daily Feed plan of the cattle's at Decent Cattle Farm is as follow

Table 1: Daily Feed Plan

Name	Quantity
Silage	25 Kg
Feed	12 Kg
Fresh Green Food	20 Kg

9.2 Feed Composition

Daily Feed of cattle's at Decent cattle Farms consist of different things. Details and combination of feed is given below

9.2.1 Silage

Silage is a type of feed that is made by linens (fermenting and storing) green, moist plant material, such as maize. It is a common feed for ruminant animals, such as cattle, sheep, and goats, and can be used as a source of roughage and energy.

Silage is made by harvesting the maize plant material when it is at its peak of nutrition and moisture content, and then chopping it into small pieces. The chopped material is then compacted and sealed in a container, such as a silo or bale, to exclude air. The absence of oxygen allows the natural fermentation process to occur, which preserves the nutrients in the feed and reduce the risk of spoilage.

In a decent cattle farm, silage can be an important part of the feed plan, especially during times when fresh forage is not available or when the animals need additional energy to support growth. It is important to carefully plan and manage the use of silage to ensure that the animals receive a balanced and nutritious diet.

9.2.2 Feed

The feed for cattle's at a decent cattle farm consist of a variety of ingredients, including wheat, maize, soybean, calcium powder, and other vitamins and minerals. These ingredients may be included in the feed to provide the necessary nutrients for the animals to thrive and support their growth, reproduction, and milk production.

Wheat and maize are commonly used as sources of energy in cattle feed. They provide carbohydrates, which are an important source of energy for the animals. Soybean is a good source of protein, which is necessary for muscle development and maintenance. Calcium powder is an important mineral that is necessary for strong bones and teeth, and it may be included in the feed to ensure that the animals are receiving an adequate amount of calcium.

Other vitamins and minerals may be included in the feed to support the overall health and well-being of the animals. For example, vitamin A is important for good vision, and vitamin D is necessary for the absorption of calcium. Minerals such as phosphorus, sodium, and magnesium are also important for the proper functioning of the body.

9.2.3 Fresh Green Food

Providing fresh green food for cattle's at a decent cattle farm is a important way to ensure that the animals receive a varied and nutritious diet. Fresh green food, such as grass or legumes, is a good source of roughage, which is necessary for maintaining the health of the cattle's and supporting the overall digestive process. It is also a good source of nutrients, including protein, vitamins, and minerals.

There are several ways that fresh green food can be provided to cattle's at a decent cattle farm. One option is to allow the animals to graze on pasture land, which can provide a natural source of fresh green food. This may involve rotating the animals between different pastures to allow the grass to regrow and to prevent overgrazing. Alternatively, the

animals may be fed fresh green food in the form of hay, jawar, and barseem.

10 Expense Report

A expense report for Decent Cattle Farms, would assess the viability of the business idea and identify any potential risks or challenges that may need to be addressed. The expense report would likely include an analysis of the market for heavy bulls and other livestock products, the competition in the market, the costs and revenues associated with operating the farm, and any potential risks or challenges that may impact the success of the business. The report may also consider factors such as the location of the farm, the availability of feed and water, and transportation infrastructure. Overall, a expense report for Decent Cattle Farms would provide a detailed analysis of the potential opportunities and challenges associated with the business idea and help the organization make informed decisions about whether or not to pursue it.

10.1 Per Cattle Expense

An expected expense report for Decent Cattle Farms, would outline the costs that the organization can expect to incur in order to operate the farm. These costs may include:

Table 2: Per Cattle Cost

Name	Amount
Buying Price	300,000
Silage	100,000
Feed	150,000
Green Food	20,000
Insurance	15,000
Medicine	15,000
Total Cost Per Cattle	6,00,000

10.2 Total Fix Cost

Fixed costs are expenses that a business incurs that do not vary with changes in the volume of goods or services produced. These costs are typically consistent regardless of how much the business produces, and they are often referred to as "overhead" costs. Fixed Cost expense of Decent Cattle Farms are

Table 3: Total Fixed Cost

Name	Amount
Pay	960,000
Electricity	480,000
Promotion	260,000
Depreciation	300,000
Total Fixed Cost	2,000,000

10.3 Taxes and Other Government Duties

In Pakistan, the cattle farming is considered an agricultural produce and therefore exempt from taxes. The Federal Board of Revenue has allowed special Exemption to Growers of Agricultural Produce through a circular. According to the Circular, the Clause (12) of Part-IV of Second Schedule to the Income Tax Ordinance 2001 (XLIX of 2001) has been substituted through SRO 787(I)/2Q11 dated 22nd August 2011, in order to allow specific exemptions / Concessions in withholding tax deductible under clause (a) of sub-section (1) of section 153 to the following categories:

On sales made by growers of agricultural produce;

Since the agricultural income as defined in Section 41 is exempt under the Ordinance, subjecting the growers to the withholding regime under section 153(1)(a) on sale of agricultural produce. Therefore, their sale receipts from agricultural produce have been exempted from withholding tax. The expenditure on purchase of agricultural produce from its grower has also been exempted from the applicability of clause (I) of section 21, which requires payment through crossed banking instruments / banking channel.

11 Capital Required

Capital refers to the resources that a business or organization uses to fund its operations, investments, and expenses. In the context of a cattle farm, capital requirements refer to the funds that are needed to start and maintain the operation.

Starting a cattle farm can be a significant investment, as it requires the acquisition of land, buildings, equipment, and livestock. The total capital required will depend on the size of the operation and the specific needs of the farm. This could include costs such as purchasing land and building infrastructure, such as barns, sheds, and fencing. It may also include the cost of purchasing livestock and any necessary equipment.

As Decent Cattle Farms(Pvt Ltd.) already involved in this business so company already own a farm, and all the necessary commodities which are needed for cattle farming so company didn't need capital for that.

The total capital need to start operation with 20 cattle's is as follow

Table 4: Total Capital Required

Name	Amount
Total Cost of Cattle's	12,000,000
Total Fix Cost	2,000,000
Total Capital Required	14,000,000

12 Profit Calculation

Profit is an important measure of the financial performance of any company, as it can indicate whether the company is generating sufficient income to cover its expenses and provide a return on investment. By carefully tracking and analyzing profit, company can identify areas where they can reduce costs or increase efficiency, and make informed decisions about the future of the company.

Total expected profit of company for this year will be It is difficult to accurately estimate

Table 5: Profit Calculation

Name	Amount
One Cattle Selling Price	1,800,000
Total Revenue	36,000,000
Total Expenses	14,000,000
Profit	22,000,000

the expected profit percentage of a cattle farm without more information about the specific farm and its operations. There are many factors that can impact the profitability of a cattle farm, including the size and location of the farm, the type of livestock being raised, the efficiency of the operation, and market conditions.

In general, the profit margin for a cattle farm can vary widely, and it is not uncommon for farms to experience fluctuations in profitability from year to year. Some farms may be able to achieve profit margins of 65% or more, while others may struggle to break even. Decent Cattle Farm last year achieve 68% profit and this year our goal is to meet the above calculation and increase our profit percentage by 4% from 68% to 72%.

13 Conclusion

In conclusion, the Decent Cattle Farms business report provides a comprehensive overview of the farm's operations, financial performance, and future prospects. The farm has demonstrated strong growth in recent years, with increasing revenues and profits, and a growing customer base.

However, the report also highlights several challenges and risks that the farm may face in the future. These include market fluctuations, changes in consumer demand, and increas-



ing competition. To address these challenges and maintain its growth, the farm will need to continue to focus on improving efficiency, reducing costs, and adapting to changes in the market.

Overall, the report suggests that Decent Cattle Farms is a well-run and financially stable operation, with good potential for future growth. With careful planning and execution, the farm can continue to thrive and meet the needs of its customers.