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Business Economic Notes 14

The Pet Industry

These notes are issued to Inspectors of Taxes to assist them in examining accounts. They are intended to provide a general background to the trade, with some explanation of its most important features. Business Economic Notes are not intended to provide an exhaustive or definitive picture of any particular trade or profession.

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1. General

Britain, they say, is a nation of animal lovers and this fact appears to be demonstrated by the ever increasing popularity of pet ownership. Dogs and cats are still the favourite and most common pets, though others, such as birds, fishes, rabbits, hamsters and so on, are also in varying degrees popular either as adult or children's pets, as also are some species of reptiles and some exotic insects such as spiders, stick insects and beetles.

People, spurred on perhaps by the ever increasing emphasis on leisure activities, economic affluence or pressures of modern day living, seem to be attracted, more and more, to the simple pleasure of pet ownership and are willing to lavish a great deal of time, affection and money on their pets.

As with many other activities and hobbies, like minded people with similar interests usually form clubs, associations or societies for social reasons, to develop and create more interest in their particular pursuit and to fulfil competitive needs, either for the sake of status or simply for the joy and satisfaction of competition.

Over the last 100 years or so, clubs, associations, societies and their associated competitive events, have firmly established themselves within most strands of the pet world with regulatory bodies controlling administration, breeding, conformity standards and competition.

Supplying pets and their allied needs is therefore a growth industry with income being generated from breeding, feeding, training, boarding and exhibiting or showing.

Certain specific activities such as pet food and accessory retailing, boarding and commercial breeding, can be clearly seen as business ventures. Other activities associated with pets have possible income sources, but can be regarded, or at least, seen to a large extent, as the fruits of a successful hobby. By and large, in these cases expenditure will usually exceed income, with only the occasional revenue surplus or profit, for example, the successful breeding of a large litter.

These notes are intended to provide background information on some of the main aspects of the pet world, with emphasis on activities and the people involved, who are able to generate income from their involvement.

2. Legislation

Boarding establishments

The Animal Boarding Establishments Act 1963 applies to England, Scotland and Wales, with Northern Ireland being covered by the Welfare of Animals Act 1972 and Animal Boarding Establishments Regulations (Northern Ireland) 1974.

Broadly speaking the Acts require that animal boarding establishments should be licensed by the local District Authority and that they are subject to inspection by a duly appointed officer of the authority.

Standards of minimal conditions and controls exercised by authorities can however vary a great deal. In order to introduce some uniformity, the British Veterinary Association has compiled a detailed guide of minimal standards and conditions for use by local authorities and veterinary Inspectors. (Copies of the guide can be purchased from the BVA, 7 Mansfield Street, Portland Place, London W1 0AT).

Once approved, the proprietor is issued with a licence, which is renewable annually for a specified fee. The licence will usually contain a note of any special conditions or

requirements attaching to the running of the boarding establishment, for example maximum capacity, disposal of waste matter, hygiene, ventilation, fire prevention and so on.

Breeding establishments

Breeding kennels are specifically covered by the Breeding of Dogs Act 1973. In addition, if they are also involved in boarding animals they are subject to the Animal Boarding Establishment Act. As with boarding establishments, breeders have to be licensed by the local authority, subject to limitations in respect of number of animals and must comply with any other requirements or conditions implicit or stated in the licence.

Quarantine establishments

Establishments providing quarantine facilities need to be licensed by the Ministry of Agriculture Fisheries and Food.

Quarantine establishments are also subject to the Diseases of Animals (Approved Disinfectants) (Amendment No 2) Order 1983, requiring the use of only approved disinfectants listed in the order.

Retail trading

In common with other retail trades, retailers will be subject to the Weights and Measures and Trades Description Acts.

In addition, as from July 1984, retailers also became subject to the Feeding Stuffs Regulations 1982. The regulations concern the clear labelling of all food stuffs and a retailer is required to display the name and description of contents on all packaging. In addition, it should be clearly shown for what animal the food is intended, should list all ingredients in descending order of weight content, list any additives and give directions or advise on usage.

The regulations apply to compound food stuffs and not to plain products such as seeds, fish or meats.

3. Breeding of pedigree livestock

The word 'Pedigree' is used commonly to denote an animal of pure breeding, one that is registered with the appropriate breed society and inferring formal recognition that it has been bred from a line of registered animals.

Breeding arises from two principal and distinct motivations. Competitive or show breeding is concerned with establishing and/or developing and improving pedigree stock. Income from the sale of offspring or other associated activities is welcome but is neither the only or main motivation. On the other hand commercial pedigree breeding is simply a business venture and is concerned with pedigree only so far as it influences the marketability of offspring.

Pedigree breeders go to great lengths to preserve breed lines and generally improve or maintain standards of breed conformation. This attention to conformity at times necessitates

the breeder to undertake what to some may be considered as distasteful or heartless. For example, docking of tails, culling of stock that do not meet breed standards.

As the demand for pets has increased, so too has the number of establishments involved in breeding, together with an increase in the activities of existing breeding establishments. Leaving aside the intensive breeding of birds, small animals and so on, it is the commercial exploitation of dogs and to a lesser extent cats, which causes most concern to the serious breeder and caring animal lover.

This is so, for the following reasons:

- There may be a lack of control, as the buyer is not vetted to establish, for example, whether a prospective home is suitable, or whether the purchaser will be a responsible pet owner and so on
- They feed the impulse buy market and a large majority are sadly abandoned or subject to ill-treatment, or, as in the case of some breeds of dog, are used for illegal sports, such as, badger baiting or dog fighting
- There may be over-breeding of stock animals with no regard to their welfare
- The quality of animals suffer, as due care is not taken to breed out faults or to ensure any inherent health and genetic defects are not passed on.

Puppy farms

Concern is also felt about the activities of puppy farms which may not be too concerned with where and to whom puppies are sold. It should be explained that puppy farms normally act as an agency or distribution outlet either breeding their own or obtaining their stock of puppies from other breeders. Most pet shops and other commercial sales outlets obtain their puppies from this type of source.

Puppy farms should of course not be confused with bona fide organisations such as the Dog Breeders Association. These type of organisations bring breeder and pet owner together. Prospective owners are normally vetted by the Association or breeders.

Cat breeding

Cats are more natural breeders and there is usually a good supply of kittens available from natural breeding to satisfy demand for the pet market, where type, rather than pedigree, is the main requirement. A cross-bred cat does not carry the same social stigma as a cross-bred or mongrel dog.

The breeding of pedigree cats is normally fairly well controlled by breeders. Whilst there is a growing demand for pedigree cats for showing and also for pets, the problems associated with commercial exploitation are not acute, restricted mainly by lower price levels, which limit commercial viability.

Other pets

Breeding small animals for pets, apart from perhaps rabbits, is by and large non-profit making, with owners often glad to find homes for unwanted off-springs arising, in the

majority of cases, from accidental matings. There is generally a better demand for rabbits, especially the rarer species which can command fairly respectable prices.

Within the bird world, the most common pet is the budgerigar, followed by canaries, lovebirds, cockatiels, cockatoos, parrots, and so on. Commercial breeding either on a small or large scale is normally the only source of supply for the prospective pet owner, apart from serious bird fanciers, who will breed their own stock.

Canaries and pigeons lead the bird fancy world. Canaries mainly for exhibition and song performance and pigeons, of course, for competitive racing.

Breeding economics

The principal factors which determine the possible income generated from any breeding unit are basically similar and can be summarised as follows.

- Breeding capability of female
- Average size of litter or batch of eggs
- Length of gestation
- Average maturity rate, which is age at which offspring become independent.

The young, of course, are not sold or ready to leave the breeder as soon as they are born. The breeder has the task of nurturing the young until they are mature. During this delicate period the breeder will incur

- cost of feeding, and special dietary requirements
- veterinary bills for examinations, treatments, vaccinations and so on
- heating and bedding costs
- cost of nursing and possible additional staff costs.

Once the litter or fledglings have reached maturity, the breeder may then also incur costs of any pedigree registration and advertising.

This expenditure will be in addition to the normal maintenance and feed expenditure incurred in the breeding establishment, which typically will include most of the following.

- Operating expenditure and associated costs
 - Cost of new stock
 - Stud fees
 - Food costs
 - Heating costs
 - Maintenance to accommodation
 - Staff wages
 - Transportation costs - attending shows and so on.
- Miscellaneous small equipment and consumables
 - Sterilising fluids/disinfectants
 - Bedding - ordinary and special bedding for welping
 - Printing stationery and advertising
 - Miscellaneous equipment such as bowls, brushes, towels, bins, collar, leads, and so on.

- Fees and subscriptions
 - Breeding licence fees
 - Veterinary fees
 - Show/exhibition or other competition fees
 - Journals and other breed circulations
 - Registration fees - Clubs, Societies or Associations, for example, registration of puppy with the Kennel Club.

In considering the level of bona fide business expenditure relating to the establishment, a common problem revolves around the head count of productive animals. That is, animals which are actively used for breeding or showing, or are in any other way essential to and make an active contribution to the establishment.

A substantial number of breeders, especially in the dog world, become very attached to members of their stock and contrary to good business practise may continue to keep and maintain animals that have become non-productive. They, in essence, revert strictly to the status of 'pet' rather than a business asset.

Ascertaining the true position appertaining to business stock or private pet, in the majority of cases will not be clear cut and where relevant will require careful consideration of the facts in each individual case.

Hobby or business

Most people involved with breeding, whether it be dogs, cats, pigeons and so on, take their activities seriously. This is not to say, however, that they also take the commercial side of breeding seriously or are motivated by a prime objective to make profits. As is often the case, the process of selective breeding can be a slow and costly exercise. The breeder will retain young that show promise. These will, in turn, depending on their eventual quality, be bred from, further enhancing the blood line and so the process will continue.

Inevitably, the creation of a blood line will result in a gradual increase in stock of animals and ensuing costs. Depending on the success of the breeder, demand should also increase, for use of stud animals or for young stock, thereby increasing the potential for profit.

It must be said, however, that this is not always a natural progression and even if success is eventually achieved, the time scale can be variable. A breeder may have to support a growing establishment, with no realistic prospect of enjoying an equally good inflow of receipts, for the foreseeable future.

The breeder may, of course, have been content to subsidise his/her interest and enthusiasm, but as costs increase, may be forced to consider one of two options.

- To trim down stock of animals, selling off stock to other breeders or as pets
- Increasing breeding activities in order to raise the required flow of receipts by selling young into the pet market.

Depending on individual circumstances, such additional breeding purely to increase income may become a permanent feature or be undertaken at different times, either to cover expenditure peaks, fund capital expenditure and so on.

Whether the activities amount to the carrying on of a trade profession or vocation so that the profits are assessable under Cases I or II of Schedule D or is merely a hobby, is a question that can only be determined on consideration of the relevant facts in individual cases.

4. Advertising

The majority of competitive and show breeders will advertise their establishment and champions or winners in order to establish or build up their reputation. These type of specialised breed advertisements are placed in breed directories, annuals and specialist magazines. By so doing, reputable breeders normally can create demand for stud animals and also build up a pool of prospective owners for any future offsprings, thus making any additional advertising unnecessary.

Smaller or one-off breeders may find it necessary to advertise and will use club or specialist magazines and local newspapers.

Extensive advertising may also be undertaken by commercial breeders, usually in local newspapers and magazines such as Exchange and Mart, as also will commercial pet shops.

5. Income from competitive events

Normally, competitive activities, such as, showing, obedience trials, gun dog events and so on, are fun events, where if anything, prestige is more important than money.

Sponsorship is minimal and prize monies are merely token gestures and in most cases are insufficient to cover the cost of attending the event.

Some events such as greyhound and pigeon racing can provide useful prize money for the owners and in addition have the capability of providing money from betting activities.

However success in competitive events generally provides other useful spin-offs, in that

- the value of successful animals/birds are enhanced
- the demand for and saleable value of progeny is enhanced
- owners can command top stud fees.

In some instances, the enhancement values can be astronomical and the best examples of value appreciation can be found in racing pigeons. A top racing pigeon starting off with a modest value of a few hundred pounds, can command an astonishing price after a few successful seasons. A recent press report claimed that a top international racing pigeon changed hands for £72,000. In this instance virtually the whole amount represented value enhancement for the owner/breeder.

If fortunate enough to have a championship winner, breeders in the show world, especially of dogs and cats, may receive gifts of pet food supplies and/or may receive fees for taking part in promotional activities. For example, winners of Crufts Dog Show normally appear in the TV advertisements of a well-known brand of tinned dog food.

6. Income from other activities

Others taking part in shows or events, who could be breeders themselves, may be judges, handlers or involved in management or organisation. In most cases they will be in receipt of fees for their services, although it must be said, that in the majority of instances fees paid are no more than reimbursement of expenditure. Some top judges and professional handlers whose activities are usually on a full time basis will command higher fees for their services.

Other allied activities may include

- specialists in training and handling
- transportation including specialist transporting, such as quarantine transportation and pigeon conveying
- import and export specialists
- negotiators or agents, specialising in arranging purchases and sales of valuable stock.

7. Boarding

Kennels

Kennels usually need to be sited well away from residential homes so as to cause minimal nuisance to neighbours. Suitable sites for kennels are hard to come by and established kennels therefore carry a substantial premium above property value and business goodwill.

Kennels are either of timber or concrete block construction, containing individual pens, partitioned cubicles, running the length of the kennel block, either off one side corridor or off both sides of a central corridor. Facilities for exercising the dogs also have to be provided. This will normally be by way of penned outdoor enclosures or individual runs, attached to the exterior of each pen.

Additional facilities should include

- a kitchen for food preparation
- running water
- heating, especially if kennels are open in winter
- an isolation unit.

Shown below is an illustrated of a typical kennel block.

Outdoor Individual

Service Corridor, Outdoor Runs, Kennel Pens, Kitchen and store

There is, of course, more to boarding dogs than merely securing them in a pen and feeding them.

A typical daily routine would be as follows.

- In the early morning, dogs are let out into runs or taken individually to an exercise area
- The kennels are cleaned whilst the dogs are out. They are then washed down or disinfected, with the straw or shredded paper bedding being changed. Most kennels have a small bunk or raised platform in the pen and straw is normally used to provide comfortable and economical bedding
- The food and water bowls are cleaned. The water bowls are then filled and placed in kennels
- Feeding. According to the proprietors preference, dogs may be fed either in the morning or in the evening.

In addition to the straightforward care routine, the owner or kennel staff need to ensure that the boarders are happy and comfortable. Some dogs may require more attention than others and some may also require more exercise, for example, long walks. The owner will also be looking after arrivals and departures, potential customers wishing to inspect the kennels, managing and supervising any staff, arranging food and material supplies and keeping records.

At regular intervals, running repairs will also be required to fencing, timber work, and so on.

Running a kennel properly can therefore be an arduous and demanding occupation and more so, if an animal happens to fall ill, when 24 hour nursing may also be required.

In view of the work load, it would not normally be feasible for say, a husband and wife team to run a kennel catering for more than around 40 dogs. However kennel work is normally seasonal and a husband and wife team could perhaps manage a larger establishment on their own with only seasonal assistance.

Catteries

Siting in cattery is much less of a problem than it is for kennels, nor do they require a particularly large ground area. A medium sized cattery say, capable of providing accommodation for around 48 cats could be housed in a minimum area of 20' x 48' or a small cattery say, for a maximum of 24 cats, in a minimum area of 10' x 48' or 20' x 24'. A cattery can be and quite often is situated in the back garden of an ordinary residential dwelling, subject to normal planning and environmental approval.

Construction and layout

Modern catteries are usually of the 'Outdoor' variety, providing light and airy accommodation to suit the cats natural love of outdoor living.

They are usually of wire mesh on timber framework, with corrugated plastic roof covering or other similar lightweight covering.

As with dog kennels, they are typically arranged in a block design, with pens running on both or only one side of a walk through corridor. Each pen is usually of a size to accommodate two cats and overall the pen size would ideally be at least 7' x 4'. Double occupancy is fairly common in cat boarding, as the majority of owners usually have at least two cats and they can be accommodated in the same pen.

Facilities will include a sleeping cabin, a comfortable seat or perch, a litter tray and a supply of water. Some facility for climbing and a scratching post should also be provided, to afford the cat some exercise and interest and also to minimise any damage to the fabric of the pen enclosure.

Cabins are usually fairly small and cosy comprising a simple box type structure, measuring about 2' x 2' x 3' and fitted off the floor, against the rear wall of the pen. To cope with cooler weather, electric heater pads are usually fitted in the cabins.

Partitions between pens are ideally fitted with a 'sneeze' barrier at ground level, to prevent cross infection and also fighting between occupants.

Looking after cats is by no means as arduous as caring for dogs and a lot less time consuming. It is therefore feasible for one person to satisfactorily look after a cattery with a maximum of around 48 cats.

Daily routine

A typical daily routine would be as follows.

- In the early morning, each pen would be cleaned and tidied. Litter trays emptied, cleaned and refilled, catteries will either use a proprietary brand of cat litter or fine wood shavings. Water bowls will be refilled and biscuits provided for daytime snacks.

As cats are normally tidy animals, the pens would not require daily washing down. Pens are usually swept or vacuumed and sprayed with a harmless disinfectant. During cleaning, the occupant of the pen may be allowed to wander around the security corridor or put in a separate exercise pen.

- In the early afternoon, the pens are tidied, cats are groomed, if necessary and generally given a bit of caring attention and exercise, as required.
- Cats are usually fed in the evening. Catteries normally use a proprietary brand of tinned cat food. Cats are however fussier than dogs and special dietary requirements or tastes may have to be catered for.

Other duties will include showing visitors around, supervising any staff, arranging food supplies and keeping records.

Isolation unit

If a boarder becomes ill, it is essential that any risk of infection is minimised.

Having some form of isolation facility is therefore an essential requirement for any kennel or cattery establishment. Isolation facilities do not have to be elaborate, the main requirement being that the unit is situated well away from other animals.

Boarding register

Under the Animal Boarding Establishment Act 1963, a kennel or cattery owner is required to maintain a register of all animals boarded.

Owners usually maintain a booking diary in which all bookings should be recorded.

When an animal is taken in, a booking registration form is completed.

Registration forms usually include

- details of animal - sex, breed, name, age
- duration of stay
- confirmation of vaccinations
- disclaimer notice and acceptance by animal owner that animal is boarded entirely at their own risk
- notice concerning disposal of animals, if not collected within a specified period following expiration of booking period.

Registration forms are required to be signed by the animal owner acknowledging acceptance of the kennel or catteries boarding conditions and terms.

Boarding economics

Boarding is by its very nature seasonal and ordinarily a kennel or cattery would expect to be fully utilised for at least 4 months in the year, during the summer and at other holiday periods such as Easter and Christmas.

It is generally accepted that the average kennel or cattery should achieve about 30 percent of the maximum possible boarding income. That is to say, for example, if a kennel has accommodation for 30 dogs and charges an average fee of £3 per night, per dog, then the minimum expectation can be estimated as $(3/10 \times 90 \times 365)$ or £9855. In this case the maximum potential being $(£3 \times 30 \times 365)$ or £32,850.

The fee structure of boarding establishments is generally fairly straightforward, with dogs possibly on a tiered basis, for example, small dog, medium dog and large dog. Supplement may be charged to cover such items as special diet, heating and possibly insurance. Catteries will normally charge a set fee, with discounts for two or more boarders.

A boarding establishment's expenditure will include all or most of the following.

- Food costs
- Staff wages
- Cleaning materials
- Bedding
- Litter
- Heating
- Insurance
- Licence fees
- Repairs and renewals.

Depending on the level of fees, which is subject to fairly wide regional variations and, of course, the efficiency of individual establishments, the level of profitability will also vary. As a general rule however, gross profit margins, that is profit margins taking into account cost of consumables, should be high and likely to be in the region of 70 to 90 percent.

Quarantine establishments

Dogs and cats and certain other animals which are brought into any part of the UK and Eire, must be imported under the licence and serve six months quarantine at a quarantine establishment approved either by MAFF or Department of Agriculture (Eire).

Certain other countries such as Australia and New Zealand, will not import dogs or cats unless they have served six months quarantine in a rabies free country, such as the UK and Eire. Therefore, in addition to the quarantine of imported animals, quarantine establishments are also used for quarantine of animals in transit to Australia and New Zealand, say from, Europe and America and Canada.

In addition to providing the required isolation facilities, quarantine establishments usually handle the statutory import and export licensing requirements and may also provide or arrange for specialist transportation by road and air.

Demand for quarantine facilities generally exceeds supply and these establishments would normally expect to achieve a near 100 percent occupancy rate, with most having a 6-12 months waiting list of potential customers for dogs.

Quarantine kennels and other quarantine establishments need to meet stringent regulations concerning specifications, control and operation.

The main factors being

- total isolation being effective
- incineration of waste materials
- approved cleaning and disinfectant procedures
- approved veterinary supervision and control
- efficient care and attention of animals.

8. Pet food retailing

Cats and dogs

Pets are without doubt a growth industry and there are a whole host of outlets that cater in some way or another for their requirements. There are also an ever-increasing number of manufacturers producing an ever-widening variety of pet foods, to suit every type of breed, dietary requirements and taste.

Convenience is usually the key word for the average pet owner. It is this factor which explains the popularity of tinned products sold primarily through normal retail outlets such as supermarkets, aided by the persuasive power of the numerous television promotions by pet food manufactures.

Feeding patterns

- Cats

Apart from a minority of owners, cats are, as a rule, fed almost wholly on tinned foods, supplemented by crunchy biscuits.

Cats normally require a high protein diet and accordingly some owners prefer feeding them on fresh meats, such as, beef, rabbit, chicken and also fish.

- Dogs

Dogs require, contrary to popular belief, a low protein high roughage diet and therefore the protein content of most tinned or complete dry foods is normally not greater than 20 per cent. Although carnivorous by nature, the domesticated dog can be brought up equally well on a eat free diet. Most dogs are fed by one of the following three methods.

- Wholly tinned foods with, depending on breed, the addition of a mixer biscuit
- Wholly on a proprietary brand of complete dry dog food
- Wholly on meat or offal products, either raw or cooked or in processed brawn form, with addition of a mixer biscuit or meal.

As a rough guide, the proportion of dogs fed by these methods can be taken as 50:30:20. It is however true to say that the number of dogs fed on fresh and frozen meats is gradually declining.

Types of food

- Complete dry foods

There are various brands and formulations of dried food, all designed to provide a certain nutritional balance to suit the individual breed. They are produced in meal form, similar to the consistency of rolled oats or bran, pellets, rings, flakes or a combination of meal, flakes and pellets.

Complete foods score highly from a convenience and nutritional point of view and continue to grow in popularity, as public awareness increases.

Normally dry foods are produced in 20-25 kg sacks, and are retailed mainly by pet food shops. They are sold either by the sack or sold loose by the pound or kg.

A few brands are produced in convenient sizes which are ideal for sale in supermarket outlets.

- Fresh meats

Apart from obtaining supplies from the local butcher or abattoir, there are two forms of meats available

- Processed meats

There are some pet meat manufacturers who specialise in the preparation of meat and offal mixes, either raw, cooked or in brawn form. Meats are normally presented in packets or in reconstituted slab form or as with brawn products, sold in vacuum sealed packets. Brawn

meats are the animal equivalent of say, luncheon meats and as long as they remain unopened, do not require refrigeration and have a long shelf life.

These types of processed meats are normally retailed by the 'High St' type pet shop.

- Unprocessed meats

There are some specialist manufacturers who mince and package fresh meats and offals. These meats are usually obtained from abattoirs, and apart from washing and mincing, do not undergo any other form of processing. They are normally sold frozen and retailed by specialist pet food shops.

- Tinned foods

Most pet food retailers will only have limited tin sales, unless they specialise in carrying a brand not generally retailed by multiples. Any stock of main brand tinned products will be carried, more as a service to customers, than as a profit generating line.

There are however certain specialist companies in the business of buying reject tins of food direct from the manufacturers. These tins are sold on the condition that all original brand labels are removed and that they are only to be used by Animal Institutions, kennels and breeders. The tins are re-labelled, marked clearly with the conditions of re-sale and then sold on to approved buyers, wholesalers or retail outlets.

Retailers who sell these tins are usually able to comfortably undercut the price of normal branded goods and achieve a decent margin of profit, normally around 10 to 15 percent.

These tins also seem to find their way into the hands of market traders and sold openly to any customer, in direct contravention to the conditions of re-sale.

Types of retailers

- The 'High St' Pet Shop

The 'High St' type pet shop normally retail a full range of pet accessories, for example cages, bedding, baskets, cat litter, toys, chews, biscuits, seeds and mixes for birds and small animals, some dry foods, tinned foods and pet meats.

Activities may also include sale of live animals, birds, reptiles, insects and fishes, together with all the aquarium paraphernalia for keeping fish.

Normally, the 'High Street' retailer will concentrate more on non-food sales, in view of the more attractive turnover and profit margins. Some retailers also have the problem of storing food stocks, if accommodation space is limited.

- Specialist pet food retailer

Specialist pet food retailers will normally concentrate retailing activity on pet food, with limited sundries such as disinfectants, medicines, supplements, cat litter and so on.

The shop will probably be run in conjunction with breeding or kennelling activities. Retailing will not be on an extensive scale with usually a moderate level of turnover.

Successful retailers may also be involved in wholesaling or run their establishment on cash and carry lines, serving retail and wholesale customers.

- Other pet food outlets

Pet foods to a lesser extent are also retailed by feed merchants, grain merchants, grocers, greengrocers, CTNs, farm shops, garden centres, cash and carry outlets, market traders, butchers, hardware shops and florists. In short, anyone with a little spare space can turn to pet food or ancillary products as a source of useful additional turnover.

Some retailers, either wholly or as part of their retail service, offer a home delivery service. In addition some other mobile traders such as grocers, greengrocers and milk roundsmen may be involved in some form of pet food sales.

Miscellaneous

- Bulk purchasing

Many breeders also sell pet foods, quite often to other members within their breed club, to their own stock owners and to the public generally, if trading is on a large enough scale. They will usually get into pet food sales, mainly to take advantage of bulk purchasing of supplies, in order to reduce the cost of feeding their own animals.

- Discounts

Most wholesalers in the pet trade offer some form of quantity discounting, with prices on a tiered basis in relation to quantity. Most will also have a minimum order condition, especially where stocks are delivered.

As with most trades, wholesalers may also offer some discounts related to total order size. These will usually be shown separately on invoices.

- Value added tax

There is a lack of uniformity in the VAT treatment of abattoir and other fresh meat products. Whilst from an income tax point of view, the question of VAT treatment is not of prime importance, the position in individual cases should be ascertained in as much as it may affect any profit margin calculations.

Exemption - All unprocessed raw meats, including rabbit food, and other abattoir products are exempt providing they are for use in animal feeds and are not held out for sale as pet foods. The fact that the meats may be fresh, frozen, chilled or sterilised or that they have been minced or diced will not affect the exemption.

Chargeable - All canned foods, dry foods and biscuits are chargeable to VAT. Animal feeds are also liable at the Standard rate if they are sold for consumption by pets, including guard dogs, sheep dogs and laboratory animals.

All cooked and processed meats and brawns are chargeable to VAT, with no exceptions.

Profitability

As in most retail trades the level of gross profit return will vary depending on the product mix of the individual retailer unit.

As a general rule the profit return on medical and ancillary products is high, as against, say, dry foods, with meats and biscuits falling somewhere between. Taken individually, rates of gross profit return can reasonably be expected to fall within the following limits

| | |
|--|---------|
| Tinned foods | 8%-15% |
| Dry foods, seed and mixes-loose | 15%-25% |
| Dry foods, seed and mixes-bulk | 10%-17% |
| Biscuits (dogs and cats) | 15%-30% |
| Processed meats | 12%-25% |
| Fresh meats | 15%-35% |
| Medicinal, hygiene and cleaning products | 25%-40% |
| Accessories and toys | 25%-50% |

A retailer with dry foods forming a substantial part of the turnover will on the whole generally show a lower profit margin than, say, a retailer selling substantially higher profit margin items, such as accessories.

9. Dogs

Dog groupings

The various breeds of pedigree dogs are split into the following groupings.

- The hounds - breeds that chase game (sight hounds) and track game (scent hounds) and some others not so easily classified such as the Irish Wolfhound and Finnish Spitz.
- Gundogs - breeds developed for use in sport, such as Pointers, Setters, Spaniels and Retrievers
- Terriers - an English dog, developed for hunting small game and vermin
- The working group - the biggest group, pastoral dogs, guard dogs and sledge dogs
- Utility group - hived-off from the working group dog and now consists of 'companion' dogs such as Keeshound, Tibetan Spaniel, Bulldog, Standard Poodle
- Toys - all breeds developed as small house/companion dogs.

Clubs

There are around 1,500 breed and general canine societies in the United Kingdom formed to service the various breeds and groupings, on a national and regional basis.

The groupings essentially provide the framework for the structure of the various canine societies and the further sub-divisions into National - Regional Breed and General Societies.

The Kennel Club, founded around 1873 has established itself as the overall controlling body. Among its many functions, it is responsible for setting and controlling breed standards, registration of all pedigree animals and is also the regulatory and overseeing body for the numerous dog shows that are organised in the United Kingdom. It is also the owner and organiser of the Crufts Dog Show, which has been run without a break since 1948.

Breeding

Domestication and intensive breed development combined with close breeding have led to a situation where pedigree dogs although healthy enough to lead normal lives, are in some cases difficult to breed from and require human assistance both for mating and whelping.

Responsible breeders therefore rarely take breeding lightly, for they know all too well the worry and grief that can be caused when complications arise.

Most dogs are sexually mature when they are around 10 months old. A bitch will have her first season between 6-18 months of age. Whilst some smaller breeds are ready for mating at their first season, most breeds are considered safe to breed from, at the second season. The normal interval between seasons is about 6 months. There are however wide variations, even within breeds and intervals can be up to 10 months in some cases. As a rule the interval between first and second season will set the pattern for subsequent heat cycles, apart from the occasions when a bitch has had a litter, when seasons will be correspondingly delayed.

A season can last from 3-4 weeks to 8-10 weeks. It is usually around the 12th-14th day that ovulation occurs and the ideal time for mating is just before ovulation. Normally the optimum time is evident by noting behavioural and physiological changes, such as colour of discharges. In some instances it is difficult to ascertain the optimum day and a Vet may be required to take smear tests, in order to examine cell changes under a microscope. Tests may have to be repeated on successive days, before the optimum day for mating is established and can involve the breeder in considerable expense. More recently, do-it-yourself testing devices have come on the market, providing an inexpensive method of testing for the breeder.

When ready, bitches are usually taken to the stud dog for mating. Stud fees are normally paid on the day of the successful mating and are usually paid regardless of whether the bitch becomes pregnant or has live puppies. Some stud owners may allow a second mating at a reduced fee or not make a charge, depending on the circumstances.

After mating, at about the 21st-28th day, a visit to the Vet may be necessary, in order to ascertain if the bitch is pregnant. It is usually about 5 weeks after mating that any visible signs will be first noticed.

The average gestation period is about 63 days and during the final 25-30 days, a bitch will require additional food, together with vitamin and mineral supplements. The average bitch will probably eat about one-third more food than normal.

Most breeders will have a special whelping room or other suitable room set aside for the purpose. The breeder will get all the necessary equipment ready for the event and the bitch will then spend the last few weeks in the whelping room to await the delivery.

Puppies are normally born naturally with some outside assistance either from the breeder or Vet. Births by caesarean section, may in some instances, be required and can be fairly common or indeed essential in some breeds of dog, especially large-headed dogs.

It is rare these days for a whole litter to be born alive and free from defect and some still born or physiologically defective puppies are expected as a matter of course.

After the whelping, usually within 24 hours, it is normal to have mother and puppies examined by a Vet.

Apart from natural losses of some of the litter, the breeder may have to consider putting puppies down at birth, either because of genetic defects or because they do not conform to breed standards, for example, a mis-marked doberman or a white boxer. Apart from preserving breed characteristics, it is also usually hard to place non-standard puppies and it is considered more humane to put them down at birth, rather than, perhaps, finding them inadequate homes, where animals may end up being ill-treated or end up as strays or in a dogs home.

After-whelp care for mother and puppy continues for at least 5-6 weeks and can be a long tiring period for the breeder, perhaps involving many sleepless nights, if there are any problems with the mother or puppies.

After the weaning process, puppies are usually in a fit condition to leave home and this will normally occur when they are about 10 weeks old. Breeders usually arrange for puppies to be wormed and, in some cases, vaccinated before they go to their new owners.

Registration

All pedigree dogs are registered with the Kennel Club and each animal has a full genealogical history which is recorded to at least six generations of its sire and dam lines on the pedigree registration certificate.

On the birth of a litter, the breeder is obliged to register the litter as a whole, requiring the total number of puppies in the litter to be declared, which is a new requirement from mid 1988, and optionally also register each puppy within the litter, either named or unnamed. A fee is payable for registration of litters and individual puppies and also for any subsequent ownership transfers.

10. Cats

There are an enormous variety of breeds with endless permutations of conformation, colour, pattern and coat length. However only a limited number are recognised as distinct breeds or types by the General Council of Cat Fanciers (GCCF) which is the equivalent of the Kennel Club in the Cat World. Generally, the breeds recognised are those that have become established and produce certain stable and distinct breed characteristics.

Cat groupings

- Hairless cats

Whilst there are a number of breeds of hairless cats such as the Sphynx, and the Canadian Hairless cat, none of them are to date recognised by the GCCF.

- Short haired cats

Short haired cats cover a wide range of cat breeds and types from the common tabby cat to the more exotic tortoiseshell and Scottish fold-ear.

Foreign short haired cats include the Russian Blue, Abyssinian, Burmese and Siamese.

- Long haired cats

The long haired cats include the more exotic breeds such as the Angora, Persian, Chinchilla and seal colourpoints, to name but a few.

Breeding

The female reaches sexual maturity between 5-9 months. Frequency and duration of seasons can be variable. The location, time of year, weather and environment can all effect the pattern. It is generally found that females may come on heat every two or three weeks in January and February and then again in June and July. Seasons may last from as little as 3 days to as long as a fortnight.

Males take a little longer to reach maturity and usually capable of mating when they are around 8-12 months old.

When the female (or queen) is to be mated, she is usually taken to the stud cat and normally required to spend at least 3 days with the cat, to allow for familiarisation. Any stud fees paid will usually also include an additional sum for boarding and feeding of the queen.

Once the queen has been mated and returns to her home, the breeder must take special care to ensure that she does not stray. Cats can more easily conceive from a second mating and therefore care is taken to ensure that this risk is avoided.

A cat's gestation period is around 63 to 65 days and visible signs of pregnancy can usually be seen after 10 days. During pregnancy extra food together with vitamins and mineral supplements will be required.

Most cats can cope with birth without any human assistance but some will want the companionship of their owner. A pre-natal check by the Vet is usually recommended, in order to ensure that everything is normal.

Once born, kittens are cared for by their mother, with perhaps some supplementary feeding. They develop very rapidly, with the weaning process starting when they are around 4-5 weeks old. They are normally fully trained and ready to leave home when they are around 10 weeks old. Initial vaccination and worming will usually be done by the breeder before they leave the nest.

Registration

Pedigree cats are registered with the appropriate breed society or association. The formalities of litter and kitten registration are basically the same as for dogs, with registration forms showing dam and sire lines for at least 4 generations.

11. Exhibiting

Dogs

The ingredients for successful exhibiting can be summarised as follows

- The main requirement is to acquire or breed a dog that is perfect in every way, whose physical characteristics and temperament personify the breed requirements
- Exhibitor needs to be skilful in showing and handling. Most exhibitors will at some stage or other have taken part in handling and training classes
- It is true to say that breeders and personality can play an important part. For example, if it is taken that the quality of dogs in a show are fairly equal, the exhibitor who has become popularly known within the breed circle, will probably fare better than the rank outsider
- An exhibitor also requires a great deal of time, patience and money.

Showing a dog and bringing on a promising one to possibly achieve champion status can be an expensive business. It is estimated that the average cost of making up a champion can be as high as £1,500. Sponsorships for dog shows is negligible and prize monies are usually token awards, seldom, if ever, in excess of £20.

In order to become a champion a dog needs to obtain 3 challenge certificates. Only championship shows carry challenge certificates and these are allocated and controlled by the Kennel Club.

A dog would begin show life as a six month old puppy and be entered progressively in a series of shows. Initially, in order to get the animal used to showing, it will be taken to handling and/or obedience classes and then entered in minor puppy or novice classes of smaller shows.

The young dog will then move on to novice, puppy and junior classes of open and limited shows.

Usually when the breeder has a promising animal, it will be entered in a championship show.

Cats

Basically the same motivations and conditions apply as for showing dogs, although cat showing attracts a wider range of cat fancy enthusiasts, in addition to the serious breeder/exhibitor.

Shows are controlled by the various Cat Fancy Clubs and Associations, with most, but not all, affiliated to the General Council of Cat Fanciers (GCCF). Unlike dogs, in the cat world there are classes for whole and neutered animals. A whole animal can become a Champion and

Champion of Champions and a neutered animal can become a Premier and Premier of Premiers.

The many classes include

- kittens - to 9 months
- junior - under 2 year olds
- senior - 2 year +

12. Pigeons

Pigeons are, of course, prized for their racing qualities or rather their homing ability, possessing the uncanny ability to find their way back home in almost a straight line from astonishing distances.

Pigeon racing is a sport with long standing traditions and from initially being primarily a working class pastime has developed into a sport attracting all classes and backgrounds.

Pigeon fanciers develop and breed their own stock and successful breeders progeny are always in demand by other fanciers wishing to improve their stock. A new fancier will start off by acquiring one or two birds from another breeder and then slowly gain experience in racing and building up stock. Whilst some may quickly become successful fanciers, more often than not money is the prime factor and success or failure is usually dependant upon the ability to purchase good stock from which to breed a good racing line.

The control of pigeon racing now rests with the five Homing Unions. They are the

- Royal Pigeon Racing Association
- Scottish Homing Association
- North of England Homing Association
- Welsh Homing Association
- Irish Homing Association

These Associations generally govern and control the various regional Federations and local clubs.

In order to race a pigeon, the owner must belong to a club which is affiliated to a Federation. Federations are regional controlling bodies, under the control of an Association and each Federation controls about 20 local clubs.

All birds must carry an official identification ring. These are issued by the Associations, who also maintain records of each registered bird.

The Federations are responsible for the organisation of races, including the provision of transport, convoyors and race stewards. A convoyor is responsible for travelling with the birds, for care of the birds in transit and for the final release, at the predetermined destinations.

Pigeons are usually split into two classes, adults and novices. Races can be from 60 miles to 100 miles on average, although there are special long distance races, with a range of up to 1,000 miles.

Once entries have been received at a pre-arranged point, they are loaded onto a specially modified truck, under the supervision of stewards and then sent away, in the care of the convoyor, to the pre-determined release points.

The release will be in accordance with a pre-determined pattern, varying from the whole flock to groups, at certain timed intervals. The convoyor is responsible for noting the relevant release times.

Pigeons return to their own individual lofts and their arrival is noted by the owners on a timing clock. This is done by removing the ring from the pigeon and placing it into the 'Thimble' which is a small metal box. The thimble is then fitted back into the clock. This action closes or strikes the clock, recording the official finishing time.

The owner then takes the clock to the club HQ, where the race organisers then calculate the birds speed or velocity. As each bird may be flying varying distances, depending on the situation of individual lofts, the speed or velocity of the bird is taken as the criteria for determining the winners of a race.

Breeding and breed records

The loft or nesting place and home of the pigeons is usually a large cage type structure with small nesting boxes within, to accommodate the birds. Lofts are usually situated off the ground, ideally at a height of at least 7 feet and will have some form of facility for releasing or allowing free access by the birds. A typical 30" x 8' loft will comfortably hold about 20 pairs of birds.

Most fanciers mate their birds between the end of February and the middle of March. Hens lay about eight to ten days after pairing. Each hen lays 2 eggs, the first about 6pm and the second two days later at about 4pm.

The period of incubation is 17 or 18 days. Usually both chicks hatch within an hour of each other. When the youngster is 7 days old it must be ringed. The Fancier obtains a supply of the Official Union rings from his Club. The ring is put on the pigeon's right leg and fixed upside down.

Breeding a good racing pigeon is an extremely tricky affair and breeding from pedigree stock is not a sure recipe to breed a good flier.

Good loft management employs selective breeding techniques of birds in stock with proven abilities. Some fanciers feel the best way is to buy expensive pedigree birds to improve stock. This can be an expensive exercise as sometimes new stock costing many thousands of pounds may not produce the desired results.

Extensive records are usually maintained of birds and their progeny. Printed loft books can be purchased and typically these will show.

**Pair
number ...** **Mated ...**

Cock

Ring No ... Colour... G/Sire... G/Sire...
Sire ... G/Dam... G/Dam...
Dam ...

HEN

Ring No ... Colour ... G/Sire ... G/Sire ...
Sire ... G/Dam... G/Dam...
Dam ...

First egg Hatched Colour Particulars of
laid Ring No Sex how disposed

Feeding

Pigeons are usually fed corn. During the breeding period a high protein food content is required and a mixture of 75 percent beans and 25 percent maize is fed prior to and during the rearing of the first round of youngsters. The maize content is increased once the youngsters are on the wing. Slightly salted grit is also made available but strictly controlled to avoid the tendency of grit gorging amongst older birds.

Training

In the case of young birds they do not get any training on the road until four weeks before the racing season. The first 'toss' is at five miles and thereafter 'tosses' of 20 miles as often as possible. A fancier with an open loft where birds can come and go at will, has an added advantage, in that the birds can exercise from dawn till dusk and apart from keeping themselves fit, also get a good sense of direction and learn their immediate and distant surroundings. With older birds again 20 to 25 mile 'tosses' are given about 4 weeks before any event and birds are only raced when they are in the peak of fitness.

Fly aways

A fancier can lose all or nearly all of the young birds in what is known as a 'fly-away'. When the youngsters are 8 to 10 weeks old they may suddenly and without warning, fly-off and never return. Losses can occur when young birds 'blow-out' either in training or in races, that is, not finding their way home.

Prisoners

Prisoners are mature birds bought in to improve breed lines. Most fanciers virtually keep them prisoners, in order to avoid a 'fly-away'. These birds are usually expensive and not

many fanciers could sustain such a loss. In time the `prisoners' are broken-in and can be placed in an open loft. These birds are used mainly for breeding although some can be brought on for competition work by the new owners. It is not unknown for a `prisoner', however well trained to find his way to his `home', that is, the previous owner, after a long arduous 500 mile race.

13. Aquaria

Aquarium fishes were bred in China for many centuries but in the western world, the history of aquarium fish keeping dates only from the mid-nineteenth century.

The aquarist can today purchase a wide variety of colourful and exotic cold water or tropical fresh water and sea water fish for the home aquarium and garden pond.

A substantial proportion of the ornamental fish, currently estimated at around 400-500 million, sold in the UK is imported from as far afield as Japan, the Middle East, the Far East and South America. Fish are retailed by specialist breeders, although some specialist retail aquaria with the relevant expertise and quarantine facilities will import their own supplies.

Away from their natural environment, fish can easily become susceptible to infection. Tropical fish especially are sensitive to environmental changes such as temperature, acidity (PH) levels, chlorine, lime and so on. Losses can therefore be high if proper care and attention is not given to providing compatible and sympathetic environmental conditions and administering curative and preventative medication.

Imported fish having the added trauma of transit and long journeys in confined packaging will be extremely stressful. If not deceased or in poor health to begin with, they may pick up infections or be more susceptible to infection on arrival.

However with due care and proper quarantine procedures, including curative and preventative medication, fish can normally be brought back to a healthy and strong condition within about 6-7 days of arrival. Experienced aquarists will normally be able to contain losses to minimum levels.

Medications

All fish are susceptible to one or other combinations of diseases broadly classified under the following headings

- Viral diseases which are extremely rare and never fatal
- Bacterial diseases which are fairly common. If left untreated these diseases can be fatal if left untreated. These diseases can kill within 2-6 days from onset of symptoms
- Fungal diseases which are fatal if left untreated. These diseases can kill within 2-6 days from onset of symptoms
- Metozoan parasites - induced diseases. They are fatal if left untreated and can kill within 8-20 days from onset of symptoms.

All these diseases are curable and can usually be avoided with the use of preventative medication.

Applying medication is a simple process and involves treating water in tanks with a bactericide/protozoacide/fungicide, as necessary. Poisons in tap water can be neutralised by the use of special mineral salts.

Flakes or encysted parasites, which are visible as spots on fins, cannot be safely eradicated without damaging the host fish, but there are medications available which will halt their spread.

Environmental conditions

Basically, as mentioned earlier, the importer/retailer needs to have the proper facilities both for quarantine and normal display storage. Proper methods of animal husbandry have to be employed. This includes feeding, quality and quantity, stocking ratios, lighting and adequate protection from direct sunlight, proper water management methods including mechanical filtration, biochemical/biological filtration and aeration.

Aquaria economics

The traders involved in the fish retailing chain will broadly be

- Importers
- Distributors
- Wholesalers
- Retailers
- Breeders

The chain is flexible and retailers can purchase stocks direct from importers, distributors or breeders, subject, of course, to orders being of sufficient quantity, in order to take advantage of cheaper bulk prices. A substantial number of established specialist retailers are quite often also wholesalers, supplying the smaller retailers or general pet shops, market traders and so on. There are also some, primarily garden centre or nursery type businesses, who have taken up fish breeding and may be both wholesalers and retailers.

In general terms the profit margins on fish retailing can be considered as good. But the individual achievement of the traders involved in fish retailing will, of course, depend on the nature of the involvement in the trade.

For example, do they undertake breeding, wholesaling, distributing, importing and retailing?

The individual product mix must also be considered, including the extent and involvement in sale of all the ancillary paraphernalia concerned with keeping fish.

For example, tanks, plants, filtration and heating equipment, lighting, pools, pumps and so on.

Another factor to be considered is the variability in pricings depending on type of outlet and location. For example, a market trader may have lower prices than say an up market garden centre or specialist aquarist and so on. One of the features of the fish trade is the noticeable difference in pricings and this, of course, to a large extent creates difficulties in making

comparisons between apparently similar establishments, in attempts to evaluate the reasonableness of profit margins.

A major factor which may affect profit margins is wastage. Level of wastage will vary depending on the trader's source of supply and, of course, the expertise and facilities of the trader. Those involved with direct importation will normally suffer the highest levels of wastage and despite care in resuscitation and treatment of diseased or starving fish, will normally on average be fortunate if mortality losses are kept within 25 to 30 percent. A retailer will normally expect to have negligible losses, though there may be occasions when losses through disease may be substantial. There will seldom be many traders who will not have their own disaster story to re-count of high, or even total losses of their entire stock.

14. Aviaries

Budgies and canaries are perhaps the most popular caged birds and have been bred in the UK for well over 100 years. They bear little resemblance to their early ancestors and today there are a prolific number of breeds with different markings and colourations.

Birds which still retain their original breed characteristics are love birds, cockatiels, cockatoos, mynahs and the different breeds of parrots, originally imported from the tropical regions.

At the top of the list, in terms of price, are parrots and this is mainly attributable to their relative rarity. Breeding parrots, away from their natural environment, is a difficult business and there are relatively few breeders with the expertise and facilities to promulgate breeding. Retail parrot values can be from a few hundred pounds for the smaller breeds to say anything in the region of £1,000+ for the larger and more exotic breeds.

Bird fanciers, the enthusiasts involved in breeding and competition (show birds and song birds) will be members of a local Bird Fancy Association or club and like dog or cat exhibitors will travel the length and breadth of the country in order to enter in competitive events.

With the vast majority, breeding and exhibiting is essentially a hobby, but there are, of course, some whose breeding activities may be on a semi professional or professional basis and who may enjoy a lucrative income from breeding.

From a point of view of commercial viability, the return on capital employed is substantially higher with birds, than it is with dogs or cats, and this is so because of

- capability of higher stocking ratios
- relatively lower space requirements
- lower feed costs
- simplicity of breeding, in most instances, with minimum overheads and supervision.

Breeders with a good reputation for rearing champion birds will always find a ready market for their stock within the fancy world, either to other established breeders or to new comers. Most commercial breeders will mainly be feeding retail outlets or sell directly to the public.

Serious bird fanciers will normally maintain exhaustive historical breed records, similar to those maintained by pigeon breeders. Whilst there are no official registration requirements, breeders maintain their own individual identification systems, essential for purposes of maintaining breed records.

Commercial breeders will be more interested in quantity rather than quality. They would seldom maintain individual breed records, apart for a limited number of their quality show stock, or for the `hobby' side of their activities.

Attempting to reconcile the turnover of an aviary will require information on the

- number of mating pairs or breeding hens
- breeding habits and patterns
- size of clutches and success rate of hatchings
- chick mortality rate.

Most libraries will have specialised books on the various species of birds which will provide valuable background information which together with any relevant information from the breeder concerning the individual aviary should provide sufficient data for preparation of a reasonably accurate reconciliation of turnover.

It should also be borne in mind that commercial breeders may be involved in retailing of equipment, such as, aviaries, cages and so on, and also specialised feeds.

Typical expenditure should include

- feed and cleaning costs
- lighting and winter heating
- medication and veterinary costs, as required

and if commercial, also

- advertising
- staff costs, depending on size of aviary.

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