



**Australian Government**  

---

**Department of Agriculture, Fisheries and Forestry**

# **LEVIES REVENUE SERVICE**

## **REPORT TO STAKEHOLDERS**

**2003 - 04**

# TABLE OF CONTENTS

<b>PERFORMANCE AGAINST BUSINESS PLAN</b>	<b>3</b>
<b>Introduction</b>	<b>3</b>
<b>LRS outcome and key priorities and tasks</b>	<b>3</b>
<b>Performance against key priorities</b>	<b>3</b>
The delivery of levies collection and debt management services	3
Levy collection effectiveness 2003-04	3
Debt recovery	3
Record inspection program	3
Enforcement action	4
Key Tasks	4
Provision of a continually improving service and business system for our stakeholders	4
Disbursements of collected levies to research and development (R&D) corporations and marketing and promotion	4
Phoenix (new levies business system)	5
Client Satisfaction Survey	5
<b>Provision of an effective legislative and policy framework for levies administration</b>	<b>5</b>
New business	5
Changes to legislation	5
Legislation review	6
<b>Supporting staff to ensure they have appropriate skills information and knowledge</b>	<b>7</b>
Work plans and learning agreements	7
Skills and knowledge inventory	7
New employee induction workshops	7
Workforce planning	7
<b>Meeting our internal and external accountability requirements</b>	<b>8</b>
Horticultural levies and charges	8
Wine levies and charges	8
Livestock levies and charges	9
Dairy levies	9
Grain levies	9
Forest and wood products levy and export and import charges	10
Farmed prawns levy and charge	10
National Residue Survey (NRS) levies and charges	10
Chicken levies	10
Honey levy and charge (including queen bee levy)	10
Deer levies and charge	10
Wool levy and charge	11

# PERFORMANCE AGAINST BUSINESS PLAN

## Introduction

The Report to Stakeholders provides information on our performance against the Business Plan.

The Levies Revenue Service (LRS) Business Plan has two main purposes:

- to provide our stakeholders with an overview of our business objectives and how we intend to achieve them; and
- to provide a document that identifies our key objectives and sets a reference point to report against at the completion of reporting periods.

## LRS outcome and key priorities and tasks

### LRS objective:

*To deliver excellence in levies administration for all stakeholders*

To achieve this objective we identified five key priorities:

- *delivering levies collection and debt management services;*
- *continuing improvement of client service;*
- *providing an effective legislative framework for levies operation and policy advice;*
- *ensuring staff are technically competent and skilled to deliver our core business function; and*
- *managing the delivery of our core functions within budget and achieving business targets in an accountable manner.*

## Performance against key priorities

### The delivery of levies collection and debt management services

#### ***Levy collection effectiveness 2003-04***

In 2003-04 we collected **\$528 million**. This is approximately 4 per cent lower than the budget estimate.

#### ***Debt recovery***

LRS regional offices undertook a variety of actions associated with outstanding debt recovery. These ranged from negotiating repayment proposals to instigating legal action in criminal and civil jurisdictions.

The outstanding debt level at the end of the period was approximately \$3.9 million, or 0.7 per cent of collections<sup>1</sup>. This amount is approximately 5 per cent lower than at the end of 2002-03.

#### ***Record inspection program***

Our field officers conducted approximately 2000 field audits, which was 40 per cent lower than in 2002-03. The reason for the significant drop in the number of audits was the implementation of the "Realignment of focus" in regard to regional office activities. Part of this change was a shift from cyclical audit activity to using alternate inspection methods.

---

<sup>1</sup> This figure is exclusive of debt in the 0 - 30 days aged debt category.

The methods include special commodity audits, target audits of high risk intermediaries, desk record inspection using our business system to monitor and utilise more field time to gather intelligence and better educate and inform levy intermediaries and producers.

The change in approach is reflected in the greater number of non-audit interventions undertaken in the period, with approximately 6,700 interventions being undertaken. The types of activities recorded as interventions included: following up outstanding returns and moneys; debt recovery and compliance activities.

Collections resulting from audits and interventions for the year totalled approximately \$3.8 million.

Over the period 782 new levy payers were identified.

The Targeted Audit Program was commenced during the reporting period. This Program involved the in-depth audit of selected levy payers. In the reporting period the focus was on major wool and sugar reform levy payers. The scope of the program will be expanded in the next reporting period.

### ***Enforcement action***

142 notices were issued under section 23 of the Primary Industries Levies and Charges Collection Act 1991. In most instances the information required under the notices was provided, however, 23 briefs of evidence were prepared and forwarded to the Commonwealth Director of Public Prosecutions for consideration for prosecution action.

### ***Key Tasks***

Several key tasks were identified in the Business Plan for the period. Details of performance of these tasks is as follows:

#### *Combining the levy business system (Phoenix) with the case management database*

Development and testing of the combined system was carried out during the period. The combined functionality (RAC) was implemented in early July 2004.

#### *Investigation of the feasibility of opening a regional office in Western Australia*

This option was investigated and found to be viable. A regional office has now been established in Western Australia.

#### *Implementation of alternate methods in the conduct of compliance/investigation functions*

An overall change of focus has been implemented in regard to these functions. A series of targeted audits were carried out during the reporting period. A project was conducted in which selected levy payers were requested to forward relevant paper work to LRS offices for audit rather than have officers attend the levy payer's premises. The development of enhanced skills in the use of Phoenix allowed for its increased use as a tool in the management of compliance.

### **Provision of a continually improving service and business system for our stakeholders**

#### ***Disbursements of collected levies to research and development (R&D) corporations and marketing and promotion***

We disbursed levies totalling \$517 million to 27 statutory bodies and other organisations including the National Residue Survey, Plant Health Australia, Animal Health Australia, for research and development and marketing and promotion. In 2002-03 we disbursed \$540 million.

### ***Phoenix (new levies business system)***

While the new business system was operational throughout the period, as is the case with the implementation of any new computer system, the functionality of the system was reviewed and a series of adjustments and refinements were made.

Intermediary records within the system were reviewed over the period to confirm their accuracy.

### ***Client Satisfaction Survey***

A client satisfaction survey was sent to 7 per cent of levy payers during the period. One third of those surveys provided responses. The results have been collated and the issues raised will be considered and, where appropriate, addressed in the next reporting period.

The results from these surveys indicated a positive outcome. Of the responses provided, 95 per cent of clients rated LRS's service as higher than good. 86 per cent of these clients rated the usefulness of the information received and 91 per cent rated the presentation of this information as higher than good. Of the clients surveyed 92 percent believed that LRS were effective in collecting levy moneys. From the survey results it was found that 85 per cent of our clients have not accessed the LRS website, this was mainly due to clients not having access to a computer or the Internet.

### **Provision of an effective legislative and policy framework for levies administration**

#### ***New business***

The following new levies were introduced:

- Queen bees;
- Mangoes;
- Papaya;
- Lychees;
- Wheat export;
- Live animal export; and
- Macropods.

A new levy on persimmons started on 1 July 2004.

We also worked with several industries that are developing proposals for new levies or changes to existing ones.

#### ***Changes to legislation***

Changes to legislation occurred in relation to:

- Nursery products;
- Stone fruit;
- Dairy;
- Buffalo;
- Ratites (emus and ostriches);
- Cattle;
- Goats;
- Plant health;
- Animal health; and
- Wine grapes.

Changes to legislation on custard apples, wine export, meat and laying chickens, game pigs and ratites (emus) will come into effect on 1 July 2004.

### ***Legislation review***

We began a full review of legislation in 2002 that made recommendations to assist with administrative arrangements, meet stakeholder expectations and protect levy payer funds. We discussed the recommended changes with industry and recipient bodies. The Parliamentary Secretary to the Minister for Agriculture, Fisheries and Forestry has approved the recommended changes and we are now progressing them through the legislative process.

## **Supporting staff to ensure they have appropriate skills information and knowledge**

### ***Work plans and learning agreements***

Each year all LRS staff completes a work plan and learning agreement with their manager to help them prioritise their outcomes, plan their tasks and contribute to LRS' overall effectiveness and productivity.

### ***Skills and knowledge inventory***

We have continued to develop and update our skills and knowledge inventory for recording and analysis of staff skills and knowledge levels, both individually and collectively. The inventory is a valuable source of staff information and provides a comprehensive picture about skills and knowledge levels within LRS and where development is needed.

### ***New employee induction workshops***

We conduct an annual induction workshop for all new employees to give them a general overview of how LRS operates, and to help them to carry out their duties efficiently. In conjunction with the workshop a New Starters Tutorial has been developed. This has been posted on the LRS Intranet for new starters and current staff to access.

### ***Workforce planning***

As a part of LRS' workforce management strategy, we will identify and continually review our critical positions and implement strategies to ensure that these positions remain staffed and the critical activities continue to be undertaken.

## **Meeting our internal and external accountability requirements**

Our budget moneys are cost recovered from the industries for which we collect levy.

The total cost of collections was \$4.4 million, which represents about 0.8 per cent of the total collections for 2003-04.

The following information gives an overview of collection performance by commodity group. For individual commodity details please refer to the tables at the end of this report.

### ***Horticultural levies and charges***

*Almonds; apples/pears; avocados; cherries; chestnuts; citrus; custard apples; dried fruits; lychees; macadamia nuts; mangoes; mushrooms; nashi; nursery products; onions; papaya; passionfruit; potatoes; stone fruit; strawberries; table grapes and vegetables*

The total collections of approximately \$24 million were less than 4 per cent below the revised budget estimate. Collections for most commodities were in excess of 80 per cent of the budget estimate.

The total cost of collections was \$877 000, which represented 3.6 per cent of collections.

Field staff conducted 433 audits and 1 683 interventions, resulting in the collection of over \$1 million. 124 new levy payers were identified for this commodity group for the period.

Specific activity relating to the collection of these levies was as follows:

- The Victoria/Tasmania regional office commenced a review of market agents – this activity will continue into the next reporting period.
- The New South Wales Regional office continued with its focus on compliance within the produce market. Formal notices were issued to a number of persons and entities that had failed to provide information as requested.
- A review was undertaken of the nursery products levy.
- The South Australia/Northern Territory regional office placed an emphasis upon the audit of market agents and packing sheds in regard to table grapes, mangoes and papaya.

### ***Wine levies and charges***

*Grape research; wine grape; wine export*

The total collection of \$12 million for this commodity group represented 90 per cent of the revised budget estimate.

Total collection costs were \$314 000, or approximately 2.5 per cent of total collections.

Field staff conducted 362 audits resulting in the collection of \$743 000. There were also 2 327 other interventions in regard to wine levy payers. A total of 344 new levy payer accounts were established.

### ***Livestock levies and charges***

*Buffalo; buffalo slaughter; goats; goat transaction; pig slaughter; cattle transaction; cattle export; livestock transaction and livestock export*

Collections for livestock levies and charges were \$95 million, which was 9 per cent higher than the budget estimate.

Total collection costs of \$1.3 million were 1.4 per cent of total collections.

Field staff conducted 234 audits and 627 interventions, resulting in the collection of \$737 000.

In addition to ongoing compliance activity, the South Australia/Northern Territory regional office undertook a review of exporters operating out of the Northern Territory.

The Queensland regional office continued to monitor walk-in/walk-out sales and collect revenue where appropriate.

### ***Dairy levies***

*Dairy adjustment levy; all milk levy*

Total collections for dairy levies were \$252 million, approximately 5 per cent less than the budget estimate.

Collection costs were \$453 000 or approximately 0.2 per cent of total collections.

Field staff conducted 40 audits for the year, and a further 122 interventions, resulting in the collection of \$58 000 and 12 new levy payer accounts were established.

### ***Grain levies***

*Coarse grains; cotton; grain legumes; oilseeds; pasture seeds; rice; sugar; sugar cane; and wheat*

Collections of \$92 million were approximately 4 per cent lower than the budget estimate.

Total collection costs for the grains group were \$669 000 approximately 0.7 per cent of total collections.

Field staff conducted 320 audits and a further 879 interventions, resulting in the collection of \$580 000 and the establishment of 91 new levy payer accounts.

The Victoria/Tasmania regional office conducted a review of the payment of levies on grain supplied direct to piggeries.

Two of the three major sugar reform levy payers were the subjects of major audits under the Targeted Audit Program.

### ***Forest and wood products levy and export and import charges***

Collections, including import and export charges, totalled \$3.9 million, approximately 20 per cent higher than the budget estimate.

Total collection costs of \$76 000 were 1.9 per cent of total collections.

Field staff conducted 102 audits and 191 interventions, resulting in the collection of \$128 000 and the establishment of 12 new levy payer accounts.

### ***Farmed prawns levy and charge***

Collections for this levy totalling \$125 000 were approximately 100 per cent of the budget estimate.

Total collection costs of \$4 000 were 3.2 per cent of total collections.

Field staff conducted 7 audits and 25 interventions, resulting in the collection of \$4 800 and the establishment of 2 new levy payer accounts.

### ***National Residue Survey (NRS) levies and charges***

*Game goats; game pigs; horses; ratites (emus & ostriches)*

*NB: NRS levies for other commodities are included in their overall collection figures*

Total collections for these levies were \$169 000, with total collection costs of \$11 000.

Field staff conducted 5 audits and 17 interventions, and established 7 new levy payer accounts.

### ***Chicken levies***

*Meat chicken; laying chickens, egg promotion*

Total collections for this levy category were \$5.18 million. Collections for each of the levies exceeded budget estimates.

The total collection costs of \$85 000 were approximately 1.6 per cent of total collections.

Field staff conducted 34 audits and 144 interventions, resulting in the collection of \$85 000, and the establishment of 77 new levy payer accounts.

### ***Honey levy and charge (including queen bee levy)***

Total collections Honey Levy were \$231 000, which was 15 per cent higher than the budget estimate. Collections of levy on queen bees were significantly lower than the budget estimate.

Total collection costs were \$33 000, approximately 14 per cent of total collections.

Field staff conducted 36 audits and 121 interventions, resulting in the collection of \$4 000, and the establishment of 12 new levy payer accounts.

### ***Deer levies and charge***

*Deer slaughter, deer export; deer velvet*

Collections for deer levies of \$210 000 were 13 per cent lower than estimated as a result of the drought and outstanding debt.

Total collection costs of \$17 000 were approximately 8 per cent of total collections.

Field staff undertook 5 audits and 2 interventions, and established 1 new levy payer account.

### ***Wool levy and charge***

Total collections for the wool levy of \$43 million were 20 per cent below budget estimate.

Total collection costs of \$484 000 were approximately 1.1 per cent of total collections.

Field staff conducted 72 audits and 168 interventions, resulting in the collection of \$134 000 and the establishment of 21 new levy payer accounts.

Under the newly implemented Targeted Audit Program, the levy accounts of most major wool levy payers were subject to in-depth audit.

Table 1 - Statement of financial performance for the year ended 30 June 2004

	2003/2004 (\$'000)	2002/2003 (\$'000)
<b>Operating revenues</b>		
<b>Revenues from ordinary activities</b>		
Revenues from Government	-	-
Appropriation for outputs	420	502
Other	-	-
<b>Total revenues from Government</b>	<b>420</b>	<b>502</b>
Sale of goods and services	-	-
Revenue from operations	4 459	4 333
Other	-	-
<b>Total sales of goods and services</b>	<b>4 459</b>	<b>4 333</b>
	<b>4 879</b>	<b>4 835</b>
<b>Total revenues from ordinary activities</b>		
<b>Expenses from ordinary activities</b>		
<b>Employees</b>		
Remuneration <sup>1</sup>	2 586	2 768
On costs <sup>2</sup>	526	467
Other employee expenses	49	54
<b>Total employees</b>	<b>3 161</b>	<b>3 289</b>
<b>Suppliers</b>		
IT, comms and office equipment	699	459
Memberships and conferences	15	29
Property and accommodation	409	335
Temporary and contract staff	39	155
Travel	135	194
Vehicles	106	118
Legal	130	53
Publications	23	35
General office supplies	72	62
HR services	45	45
Audit	-	23
Other administration	38	24
<b>Total suppliers</b>	<b>1 711</b>	<b>1 532</b>
<b>Depreciation and amortisation</b>		
Depreciation	7	52
<b>Total depreciation and amortisation</b>	<b>7</b>	<b>52</b>
	<b>4 879</b>	<b>4 873</b>
<b>Total operating expenses</b>	-	(38)
<b>Net surplus (deficit)</b>		

**Notes**

1 Includes base salaries, accrued leave, higher duties, overtime and allowances

2 Includes accrued superannuation, fringe benefits tax, occupational health and safety and other employee on costs

Table 2 - Levy and Commonwealth contributions paid as at 30 June 2004

Description	Levy (\$'000)	Commonwealth Contribution (\$'000)	Total (\$'000)
<i>Australian Animal Health Council (Livestock Industry) Funding Act 1996</i>	7 899	-	7 899
<i>Australian Meat &amp; Livestock Act 1997</i>			
- Marketing	47 965	-	47 965
- Research	21 706	33 077	54 783
<i>Australian Wine &amp; Brandy Corporation Act 1980</i>	4 939	-	4 939
<i>Dairy Produce Act 1986</i>			
-Industry Restructure Package	219 426	-	219 426
-Dairy	32 019	16 400	48 419
<i>Egg Industry Service Provision Act 2002</i>	3 888	1 133	5 021
<i>Horticultural Marketing and Research and Development Services Act</i>	23 684	35 120	58 804
<i>Miscellaneous Levies</i>	-	-	-
<i>National Cattle Disease Eradication Trust Account Act 1991</i>	2	-	2
<i>National Residue Survey Administration Act 1992</i>	5 866	-	5 866
<i>Pig Industry Act 2001</i>	13 557	4 097	17 654
<i>Plant Health Australia Funding Act 2002</i>	373	-	373
<i>Primary Industries &amp; Energy R&amp;D Act 1989</i>			
- Cotton R&D Corporation	2 581	6 080	8 662
- Dairy R&D Corporation	-	-	-
- Dried Fruits R&D	-	-	-
- Fisheries R&D Corporation	127	133	259
- Forest & Wood Products R&D Corporation	3 904	3 886	7 789
- Grains R&D Corporation - Grains - Wheat	40 774	25 418	66 192
- Grains R&D Corporation - Other Grains	28 164	16 945	45 110
- Grape and Wine R&D Corporation	7 189	7 678	14 867
- Rural Industries R&D Corporation	2 396	3 364	5 760
- Sugar R&D Corporation	5 186	4 608	9 794
- Tobacco R&D Corporation	-	232	232
<i>Wheat Marketing Act 1989</i>	2 421	-	2 421
<i>Wool Services Privatisation Act 2000</i>	42 739	14 124	56 863
<b>TOTAL</b>	<b>516 803</b>	<b>172 297</b>	<b>689 100</b>

1. Funded by the Commonwealth, not included in Collection tables

2. Includes last payment run paid in July 04, and Commonwealth Contribution accruals

Table 3 - Levy collection amounts - comparison 2003/04 and 2002/03

	Levy/Charge/Fee	Collections 2003/2004 (\$,000)	Collections 2002/2003 (\$,000)	Increase/ (Decrease) (\$,000)	Increase/ Decrease %	
<b>Livestock</b>	Buffalo slaughter (incl. export)	16	58	(42)	(72.9)	
	Cattle transaction (incl. export)	48 934	50 651	(1 717)	(3.4)	
	Deer (incl. export and velvet)	210	224	(14)	(6.1)	
	Goat fibre	35	40	( 5)	(13.5)	
	Goat transaction (incl. export)	504	531	(27)	(5.1)	
	Laying chicken	815	766	49	6.4	
	Live animal export (commenced 1 Mar 04)	615	-	615	-	
	Livestock transaction (incl. export)	31 240	31 539	(299)	(0.9)	
	Meat chicken	1 226	1 120	106	9.4	
	Pig slaughter	14 047	13 884	163	1.2	
	Wool	42 739	60 222	(17 483)	(29.0)	
	<b>Total Livestock</b>		<b>140 381</b>	<b>159 035</b>	<b>(18 654)</b>	<b>(11.7)</b>
	<b>Grains</b>	Coarse grains	17 374	16 219	1 155	7.1
Cotton research		2 632	7 136	(4 504)	(63.1)	
Grain legumes		4 098	4 564	(466)	(10.2)	
Oilseeds		7 157	5 134	2 023	39.4	
Pasture seeds		158	208	(50)	(23.9)	
Rice		784	1 653	(869)	(52.6)	
Sugar cane research		5 186	5 304	(118)	(2.2)	
Sugar reform		11 084	1 382	9 702	702.0	
Wheat		41 532	40 104	1 428	3.6	
Wheat export (commenced 1 Oct 03)		2 421	-	2 421	-	
<b>Total Grains</b>			<b>92 426</b>	<b>81 704</b>	<b>10 722</b>	<b>13.1</b>
<b>Horticulture</b>		Almond (incl. export)	204	174	30	17.3
		Apple and Pear (incl. export)	4 479	4 944	(465)	(9.4)
	Avocado (incl. export)	1 122	1 151	(29)	(2.5)	
	Cherry (incl. export)	70	86	(16)	(18.1)	
	Chestnut (incl. export)	61	73	(12)	(16.0)	
	Citrus (incl. export)	1 636	2 208	(572)	(25.9)	
	Custard apple (incl. export)	106	108	(2)	(1.6)	
	Dried fruits (incl. export & research)	577	671	(94)	(14.0)	
	Honey (incl. export)	231	194	37	19.0	
	Lychee (commenced 1 Feb 04)	17	-	17	-	
	Macadamia (incl. export)	2 547	2 153	394	18.3	
	Mango (commenced 1 Jul 03)	558	-	558	-	
	Mushrooms	1 785	1 992	(207)	(10.4)	
	Nursery products	2 054	1 735	319	18.4	
	Onions	406	277	129	46.4	
	Papaya (commenced 1 Jan 04)	61	-	61	-	
	Passionfruit	49	67	(18)	(26.6)	
	Potato (incl. export)	1 113	1 072	41	3.8	
	Stone fruit (incl. export)	800	955	(155)	(16.2)	
	Strawberry	384	331	53	15.9	
	Table grapes	955	548	407	74.2	
	Vegetable (incl. export)	5 085	5 013	72	1.4	
	<b>Total Horticulture</b>		<b>24 300</b>	<b>23 752</b>	<b>548</b>	<b>2.3</b>

<b>Wine</b>	Grape research	2 858	3 225	( 367)	(11.4)
	Wine export	2 297	2 240	57	2.6
	Wine grape	6 920	7 314	( 394)	(5.4)
	<b>Total Wine</b>	<b>12 075</b>	<b>12 779</b>	<b>( 704)</b>	<b>(5.5)</b>
<b>Dairy</b>	All milk	32 467	33 691	(1 224)	(3.6)
	Dairy adjustment	219 426	223 388	(3 962)	(1.8)
	<b>Total Dairy</b>	<b>251 893</b>	<b>257 079</b>	<b>(5 186)</b>	<b>(2.0)</b>
<b>Forestry</b>	Forestry (incl. export & import)	3 904	2 952	952	32.2
	<b>Total Forestry</b>	<b>3 904</b>	<b>2 952</b>	<b>952</b>	<b>32.2</b>
<b>Other</b>	Aquatic animals	-	38	( 38)	(100.0)
	Egg promotion	3 142	352	2 790	<b>792.7</b>
	Macropod	76	53	23	43.4
	NRS - Game pigs	17	20	( 3)	(14.5)
	NRS - Horses	69	90	21)	(23.1)
	NRS - Ratite slaughter	83	34	49	142.8
	Prawn	125	119	6	4.8
	Queen bee (commenced 1 Jul 03)	3	-	3	-
	<b>Total Other</b>	<b>3 515</b>	<b>706</b>	<b>2 809</b>	<b>397.8</b>
	<b>TOTAL</b>	<b>528 494</b>	<b>538 007</b>	<b>(9 513)</b>	<b>(1.8)</b>

Table 4 - LEVY charges 2003/04 expressed as a percentage of collections

	Levy/Charge/Fee	Total Costs (\$,000)	Collections (\$,000)	Costs as % of collection %
<b>Livestock</b>	Buffalo slaughter (incl. export)	3	16	19.1
	Cattle transaction (incl. export)	578	48 934	1.2
	Deer (incl. export & velvet)	17	210	8.1
	Goat fibre	1	35	2.9
	Goat transaction (incl. export)	74	504	14.7
	Laying chicken	28	815	3.4
	Live animal export	44	615	7.2
	Livestock transaction (incl. export)	518	31 240	1.7
	Meat chicken	21	1 226	1.7
	Pig slaughter	120	14 047	0.9
	Wool	484	42 739	1.1
	<b>Total Livestock</b>	<b>1 888</b>	<b>140 381</b>	<b>1.3</b>
<b>Grains</b>	Coarse grains	186	17 374	1.1
	Cotton research	5	2 632	0.2
	Grain legumes	104	4 098	2.5
	Oilseeds	49	7 157	0.7
	Pasture seeds	2	158	1.3
	Rice	2	784	0.3
	Sugar cane research	7	5 186	0.1
	Sugar reform levy	160	11 084	1.4
	Wheat	154	41 532	0.4
	Wheat export (commenced 1 Oct 03)		2 421	
<b>Total Grains</b>	<b>669</b>	<b>92 426</b>	<b>0.7</b>	
<b>Horticulture</b>	Almond (incl. export)	4	204	2.0
	Apple and Pear (incl. export)	150	4 479	3.3
	Avocado (incl. export)	53	1 122	4.7
	Cherry (incl. export)	4	70	5.7
	Chestnut (incl. export)	6	61	9.8
	Citrus (incl. export)	86	1 636	5.3
	Custard apple (incl. export)	7	106	6.6
	Dried fruits (incl. export & research)	10	577	1.7
	Honey (incl. export)	33	231	14.3
	Lychee	6	17	38.1
	Macadamia (incl. export)	25	2 547	1.0
	Mango	71	558	12.8
	Mushrooms	7	1 785	0.4
	Nursery products	29	2 054	1.4
	Onions	31	406	7.6
	Papaya	6	61	10.4
	Passionfruit	4	49	8.1
	Potato (incl. export)	45	1 113	4.0
	Stone fruit (incl. export)	82	800	10.2
	Strawberry	2	384	0.5
	Table grapes	36	955	3.8
	Vegetable (incl. export)	212	5 085	4.2
	<b>Total Horticulture</b>	<b>910</b>	<b>24 300</b>	<b>3.7</b>
<b>Wine</b>	Grape research	35	2 858	1.2
	Wine export	59	2 297	2.6
	Wine grape	220	6 920	3.2

	<b>Total Wine</b>	<b>314</b>	<b>12 075</b>	<b>2.6</b>
<b>Dairy</b>	All milk	154	32 467	0.5
	Dairy adjustment	299	219 426	0.1
	<b>Total Dairy</b>	<b>453</b>	<b>251 893</b>	<b>0.2</b>
<b>Forestry</b>	Forestry (incl. export & import)	76	3 904	1.9
	<b>Total Forestry</b>	<b>76</b>	<b>3 904</b>	<b>1.9</b>
<b>Other</b>	Egg promotion	36	3 142	1.1
	Prawn	4	125	3.2
<b>Residue Survey</b>	NRS - Horses	2	69	2.9
	NRS - Game pigs	4	17	23.4
	NRS - Ratite slaughter	5	83	6.1
<b>Other</b>	Macropod	20	76	26.0
	Queen bee	6	3	215.2
	<b>Total Other</b>	<b>77</b>	<b>3 515</b>	<b>2.2</b>
	<b>TOTAL</b>	<b>4 387</b>	<b>528 494</b>	<b>0.8</b>

Table 5 -Collections expressed as a percentage of budget estimates

Levy/Charge/Fee	Budget Estimate (\$,000)	Collections (\$,000)	Collections as		
			% of Budget Estimates		
<b>Livestock</b>	Buffalo slaughter (incl. export)	56	16	28.0	
	Cattle transaction (incl. export)	46 270	48 934	105.8	
	Deer (incl. export and velvet)	243	210	86.6	
	Goat fibre	45	35	76.9	
	Goat transaction (incl. export)	481	504	-	
	Laying chicken	800	815	101.9	
	Live animal export	-	615	-	
	Livestock transaction (incl. export)	26 749	31 240	116.8	
	Meat chicken	1 060	1 226	15.6	
	Pig slaughter	13 815	14 047	101.7	
	Wool	54 111	42 739	79.0	
	<b>Total Livestock</b>	<b>143 630</b>	<b>140 380</b>	<b>97.7</b>	
	<b>Grains</b>	Coarse grains	16 476	17 374	105.5
Cotton research		7 400	2 632	35.6	
Grain legumes		5 503	4 098	74.5	
Oilseeds		5 500	7 157	130.1	
Pasture seeds		235	158	67.4	
Rice		790	784	99.2	
Sugar cane research		5 300	5 186	97.8	
Sugar reform levy		15 000	11 084	73.9	
Wheat		40 200	41 532	103.3	
Wheat export		1 851	2 421	130.8	
<b>Total Grains</b>		<b>98 255</b>	<b>92 427</b>	<b>94.1</b>	
<b>Horticulture</b>		Almond (incl. export)	181	204	112.8
		Apple and pear (incl. export)	5 065	4 479	88.4
	Avocado (incl. export)	1 186	1 122	94.6	
	Cherry (incl. export)	89	70	79.2	
	Chestnut (incl. export)	74	61	82.9	
	Citrus (incl. export)	2 293	1 636	71.3	
	Custard apple (incl. export)	122	106	87.1	
	Dried fruits (incl. export & research)	693	577	83.3	
	Honey (incl. export)	200	231	115.4	
	Lychee	120	17	13.9	
	Macadamia (incl. export)	2 212	2 547	115.2	
	Mango	650	558	85.9	
	Mushrooms	2 025	1 785	88.2	
	Nursery products	1 903	2 054	107.9	
	Onions	254	406	159.6	
	Papaya	-	61	-	
	Passionfruit	68	49	72.3	
	Potato (incl. export)	1 115	1 113	99.8	
	Stone fruit (incl. export)	978	800	81.8	
	Strawberry	335	384	114.5	
	Table grapes	830	955	115.0	
	Vegetable (incl. export)	4 763	5 085	106.8	
	<b>Total Horticulture</b>	<b>25 156</b>	<b>24 301</b>	<b>96.6</b>	
<b>Wine</b>	Grape research	3 100	2 858	92.2	
	Wine export	2 670	2 297	86.0	
	Wine grape	7 653	6 920	90.4	
	<b>Total Wine</b>	<b>13 423</b>	<b>12 074</b>	<b>90.0</b>	

<b>Dairy</b>	All milk	30 613	32 467	106.1
	Dairy adjustment	232 000	219 426	94.6
	<b>Total Dairy</b>	<b>262 613</b>	<b>251 893</b>	<b>95.9</b>
<b>Forestry</b>	Forestry (incl. export & import)	3 270	3 904	119.4
	<b>Total Forestry</b>	<b>3 270</b>	<b>3 904</b>	<b>119.4</b>
<b>Other</b>	Egg promotion	2 106	3 142	149.2
	Prawn	125	125	99.8
	NRS - Horses	78	69	88.6
	NRS - Game pigs	18	17	96.3
	NRS - Ratite slaughter	34	83	246.4
	Macropod	47	76	161.7
	Queen bee	14	3	21.0
	<b>Total Other</b>	<b>2 421</b>	<b>3 515</b>	<b>145.2</b>
	<b>TOTAL</b>	<b>548 768</b>	<b>528 494</b>	<b>96.3</b>

Table 6 - Outstanding debt as at 30 June 2004 compared to 30 June 2003

	Levy/Charge/Fee	Total Debt 30-Jun-04 (\$'000)	Total Debt 30-Jun-03 (\$'000)	Increase/ Decrease (\$'000)	Increase/ Decrease %
<b>Livestock</b>	Buffalo slaughter (incl. export)	-	-	-	-
	Cattle transaction (incl. export)	80	135	(55)	(40.7)
	Deer (incl. export)	10	61	(51)	(83.6)
	Goat fibre	-	-	-	-
	Goat transaction (incl. export)	45	65	(20)	(30.8)
	Laying chicken	1	7	(6)	(85.7)
	Live animal export (commenced 1 Mar 04)	16	-	16	-
	Livestock transaction (incl. export)	82	53	29	54.7
	Meat chicken	1	38	(37)	(97.4)
	Pig slaughter	287	554	(267)	(48.2)
	Wool	17	293	(276)	(94.2)
	<b>Total Livestock</b>	<b>538</b>	<b>1,206</b>	<b>(668)</b>	<b>(55.4)</b>
	<b>Grains</b>	Coarse grains	94	129	(35)
Cotton research		1	1	-	-
Grain legumes		38	19	19	100.0
Oilseeds		18	60	(42)	(70.0)
Pasture seeds		-	5	(5)	(100.0)
Rice		-	22	(22)	(100.0)
Sugar cane research		-	57	(57)	(100.0)
Sugar reform levy		-	3	(3)	(100.0)
			234	(86)	(36.8)
<b>Total Grains</b>		<b>299</b>	<b>530</b>	<b>(231)</b>	<b>(43.6)</b>
<b>Horticulture</b>	Almond (incl. export)	1	-	1	-
	Apple & Pear (incl. export)	81	122	(41)	(33.6)
	Avocado (incl. export)	4	2	2	100.0
	Cherry (incl. export)	1	1	-	-
	Chestnut (incl. export)	-	-	-	-
	Citrus (incl. export)	35	50	(15)	(30.0)
	Custard apple (incl. export)	-	1	(1)	(100.0)
	Dried fruits (incl. export & research)	-	31	(31)	(100.0)
	Honey (incl. export)	1	1	-	-
	Lychee	-	-	-	-
	Macadamia (incl. export)	339	461	(122)	(26.5)
	Mango	8	-	8	-
	Mushrooms	88	1	87	8,700.0
	Nursery products	39	38	1	2.6
	Onions	7	6	1	16.7
	Papaya	-	-	-	-
	Passionfruit	-	-	-	-
	Potato (incl. export)	14	6	8	133.3
	Stone fruit (incl. export)	10	10	-	-
	Strawberry	-	-	-	-
	Table grapes	1	10	(9)	(90.0)
	Vegetable (incl. export)	112	107	5	4.7
	<b>Total Horticulture</b>	<b>742</b>	<b>847</b>	<b>(105)</b>	<b>(12.4)</b>

<b>Wine</b>	Grape research	112	113	(1)	(0.9)
	Wine export	61	84	(23)	(27.4)
	Wine grape	462	377	85	22.5
	<b>Total Wine</b>	<b>635</b>	<b>574</b>	<b>61</b>	<b>10.6</b>
<b>Dairy</b>	All milk	304	23	281	1,221.7
	Dairy adjustment	1,040	747	293	39.2
	<b>Total Dairy</b>	<b>1,344</b>	<b>770</b>	<b>574</b>	<b>74.5</b>
<b>Forestry</b>	<b>Forestry (incl. export &amp; import)</b>	144	159	(15)	(9.4)
	<b>Total Forestry</b>	<b>144</b>	<b>159</b>	<b>(15)</b>	<b>(9.4)</b>
<b>Other</b>	Egg promotion	161	-	161	-
	Prawn	-	2	(2)	(100.0)
	NRS - Horses	-	-	-	-
	NRS - Game pigs	2	-	2	-
	NRS - Ratite slaughter	4	5	(1)	(20.0)
	Macropod	7	-	7	-
	Queen bee	-	-	-	-
	<b>Total Other</b>	<b>174</b>	<b>7</b>	<b>167</b>	<b>2,385.7</b>
	<b>TOTAL</b>	<b>3 877</b>	<b>4 093</b>	<b>(216)</b>	<b>(5.3)</b>

Table 7 - Outstanding debt as a percentage of levy and penalty collection

	Levy/Charge/Fee	Levy 2003/2004 (\$'000)	Penalty 2003/2004 (\$'000)	Total Collections 2003/2004 (\$'000)	Total Debt 30-Jun-04 (\$'000)	Total Debt as % of Total Collections
<b>Livestock</b>	Buffalo slaughter (incl. export)	16	-	16	-	-
	Cattle transaction (incl. export)	48 882	52	48 934	80	0.2
	Deer (incl. export)	203	8	210	10	4.8
	Goat fibre	35	-	35	-	-
	Goat transaction (incl. export)	483	21	504	45	8.9
	Laying chicken	808	7	815	1	0.1
	Live export recovery charge	615	-	615	16	2.6
	Livestock transaction (incl. export)	31 216	24	31 240	82	0.3
	Meat chicken	1 193	33	1 226	1	0.1
	Pig slaughter	14 006	42	14 047	287	2.0
	Wool	42 717	22	42 739	17	0.0
<b>Total Livestock</b>	<b>140 172</b>	<b>208</b>	<b>140 380</b>	<b>538</b>	<b>0.4</b>	
<b>Grains</b>	Coarse grains	17 335	39	17 374	94	0.5
	Cotton research	2 631	2	2 632	1	0.0
	Grain legumes	4 086	12	4 098	38	0.9
	Oilseeds	7 124	33	7 157	18	0.3
	Pasture seeds	154	4	158	-	-
	Rice	784	-	784	-	-
	Sugar cane research	5 186	-	5 186	-	-
	Sugar reform levy	11 081	3	11 084	-	-
	Wheat	41 442	91	41 532	148	0.4
	Wheat export	2 420	-	2 421	-	-
	<b>Total Grains</b>	<b>92 243</b>	<b>184</b>	<b>92 427</b>	<b>299</b>	<b>0.3</b>
<b>Horticulture</b>	Almond (incl. export)	204	-	204	1	0.5
	Apple & Pear (incl. export)	4 458	21	4 479	81	1.8
	Avocado (incl. export)	1 118	5	1 122	4	0.4
	Cherry (incl. export)	70	1	70	1	1.4
	Chestnut (incl. export)	61	-	61	-	-
	Citrus (incl. export)	1 622	14	1 636	35	2.1
	Custard apple (incl. export)	106	-	106	-	-
	Dried fruits (incl. export & research)	573	4	577	-	-
	Honey (incl. export)	230	-	231	1	0.4
	Lychee	17	-	17	-	-
	Macadamia (incl. export)	2 545	2	2 547	339	13.3
	Mango	558	1	558	8	1.4
	Mushrooms	1 785	-	1 785	88	4.9
	Nursery products	2 029	25	2 054	39	1.9
	Onions	404	1	406	7	1.7
	Papaya	61	-	61	-	-
	Passionfruit	49	-	49	-	-
	Potato (incl. export)	1 108	5	1 113	14	1.3
	Stone fruit (incl. export)	796	5	800	10	1.3
	Strawberry	383	-	384	-	-
Table grapes	953	2	955	1	0.1	
Vegetable (incl. export)	5 056	29	5 085	112	2.2	
<b>Total Horticulture</b>	<b>24 187</b>	<b>114</b>	<b>24 301</b>	<b>742</b>	<b>3.1</b>	

<b>Wine</b>	Grape research	2 840	17	2 858	112	3.9
	Wine export	2 274	23	2 297	61	2.7
	Wine grape	6 866	54	6 920	462	6.7
	<b>Total Wine</b>	<b>11 980</b>	<b>95</b>	<b>12 074</b>	<b>635</b>	<b>5.3</b>
<b>Dairy</b>	All milk	32 457	10	32 467	304	0.9
	Dairy adjustment	219 345	81	219 426	1 040	0.5
	<b>Total Dairy</b>	<b>251 802</b>	<b>90</b>	<b>251 893</b>	<b>1344</b>	<b>0.5</b>
<b>Forestry</b>	Forestry (incl. export & import)	3 845	58	3 904	4	3.7
	<b>Total Forestry</b>	<b>3 845</b>	<b>58</b>	<b>3 904</b>	<b>144</b>	<b>3.7</b>
<b>Other</b>	Egg promotion	3 139	3	3 142	161	5.1
	Prawn	124	1	125	-	-
	NRS - Horses	69	-	69	-	-
	NRS - Game pigs	17	-	17	2	11.8
	NRS - Ratite slaughter	82	1	83	4	4.8
	Macropod	75	1	76	7	9.2
	Queen bee	3	-	3	-	-
	<b>Total Other</b>	<b>3 509</b>	<b>6</b>	<b>3 515</b>	<b>174</b>	<b>5.0</b>
	<b>TOTAL</b>	<b>527 739</b>	<b>755</b>	<b>528 494</b>	<b>3 877</b>	<b>0.7</b>