MID-YEAR REPORT TO LEVIES STAKEHOLDERS

2015-2016

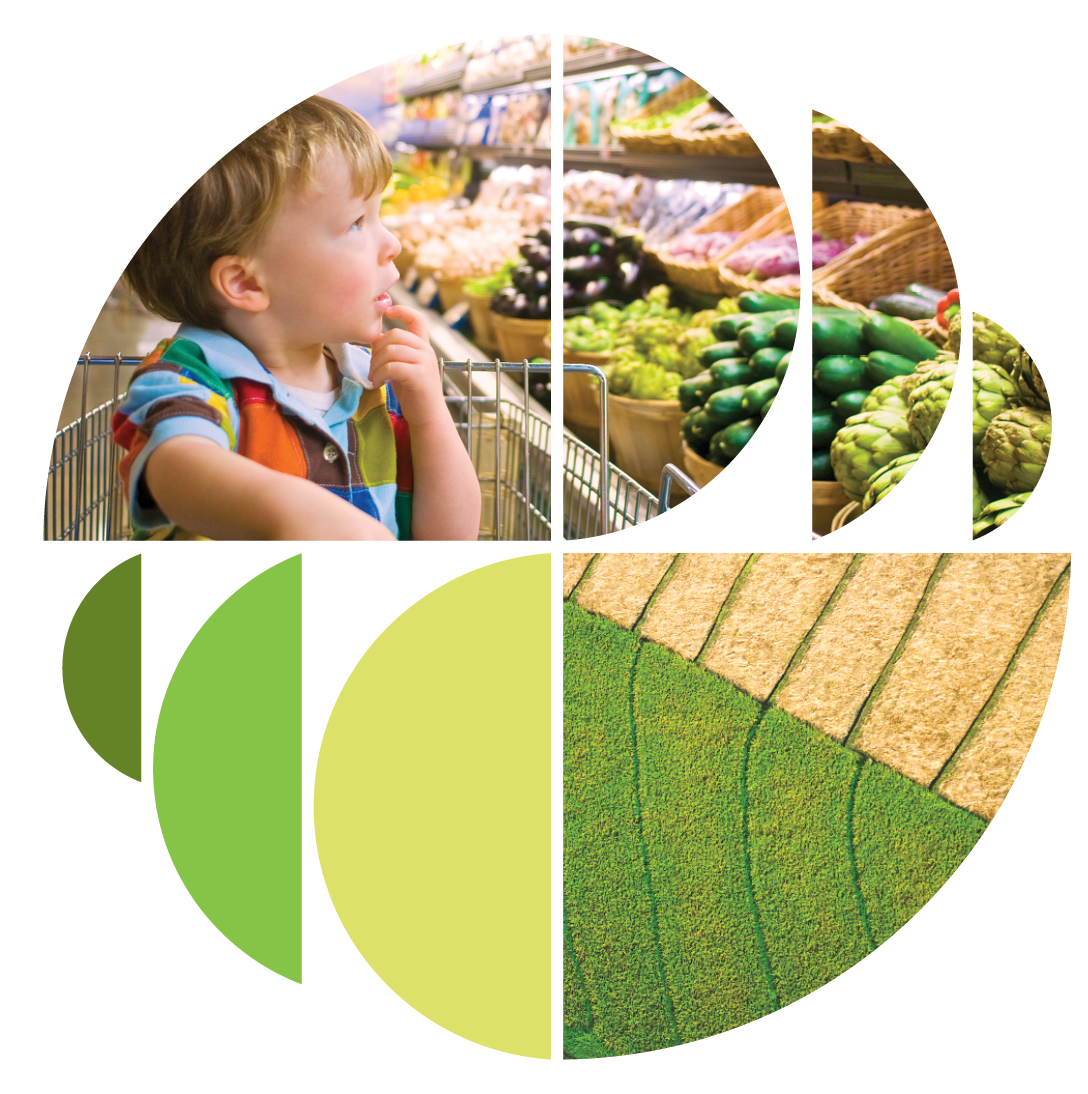


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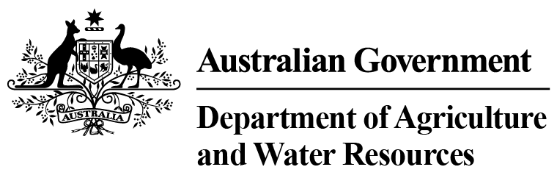
# CONTACT

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# ABBREVIATIONS

|  |  |
| --- | --- |
| **AECL** | Australian Egg Corporation Limited |
| **AGWA** | Australian Grape & Wine Authority |
| **AHA** | Animal Health Australia |
| **AMPC** | Australian Meat Processor Corporation |
| **APL** | Australian Pork Limited |
| **AWI** | Australian Wool Innovation Limited |
| **CRDC** | Cotton Research & Development Corporation |
| **DAL** | Dairy Australia Limited |
| **EADR** | Emergency Animal Disease Response |
| **EFT** | Electronic funds transfer |
| **EPPR** | Emergency Plant Pest Response |
| **EPR** | End Point Royalties |
| **FRDC** | Fisheries Research & Development Corporation |
| **FTE** | Full time equivalent |
| **FWPA** | Forest & Wood Products Australia Limited |
| **GRDC** | Grains Research & Development Corporation |
| **HIAL** | Horticulture Innovation Australia Limited |
| **IRB** | Industry representative body |
| **Livecorp** | Australian Livestock Export Corporation Limited |
| **LPGs** | Levy principles and guidelines |
| **LRB** | Levy recipient body |
| **MLA** | Meat & Livestock Australia Limited |
| **MSO** | Meat Service Operator |
| **NRS** | National Residue Survey |
| **OCP** | Operational compliance program |
| **PHA** | Plant Health Australia |
| **RIRDC** | Rural Industries Research & Development Corporation |
| **SCP** | Strategic compliance program |
| **SRA** | Sugar Research Australia Limited |
|  |  |



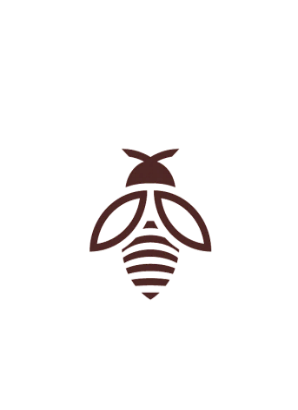


**Levies at a Glance**



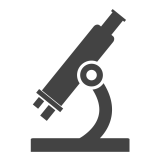
**$692.2m**

**Est. disbursements**



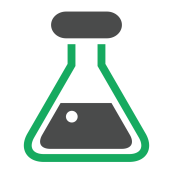
**$10m**

**Biosecurity**



**$9.1m**

**Residue testing**



**$427.3m**

**R&D and marketing**

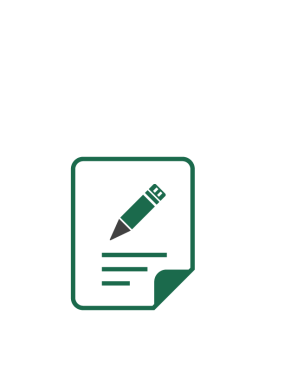
**$260.2m**

**Commonwealth Matching**



**49,108**

**Returns lodged**



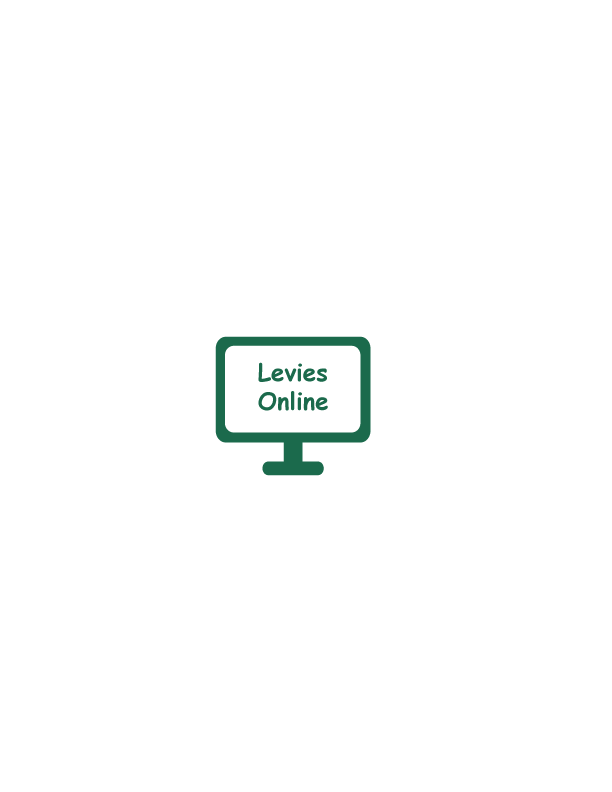
**18,732**

**Manual returns**



**$9,088**

**Avg. levy per return**



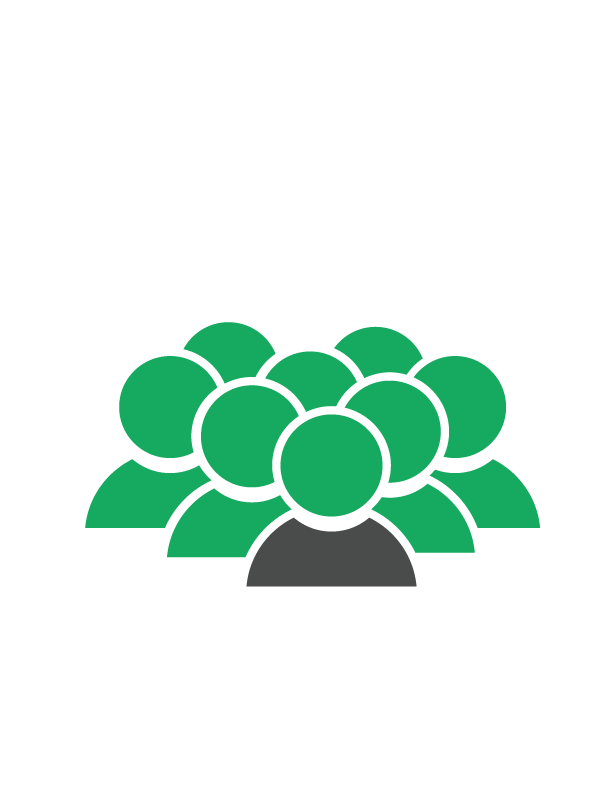
**30,376**

**Online returns**



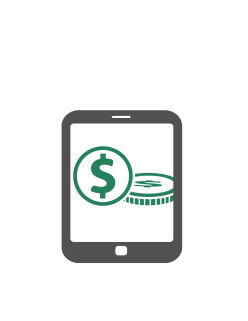
**$100**

**Avg. cost per return**



**8,421**

**Collection points**



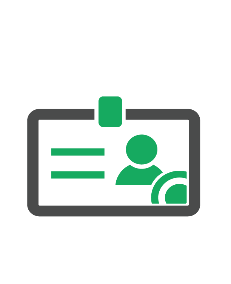
**70.7%**

**EFT take-up**



**519**

**Record inspections**

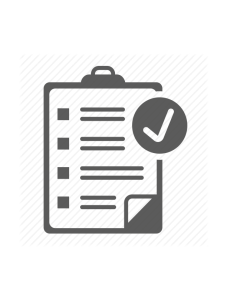


**$585**

**Cost per collection point**

**61.9%**

**Online take-up**



**$4.9m**

**Cost recovery charges**



**1.1%**

**Cost as a % of levy**



**$2.7m**

**Disbursement per day**



**25**

**NT**



**1m**



**QLD**

**1,320**

**59.5m**



**908**

**WA**



**26.4m**



**SA**

**1,841**

**29.9m**



**NSW and ACT**



**2,175**

**55.9m**



**1,845**

**VIC**



**77.2m**

**TAS**



**307**



**3.4m**

**= Disbursements ($)**



**= Collection points**

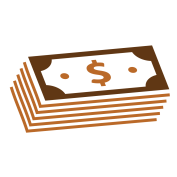
**2015-16 Year to Date**

**Record inspection**

**findings**

**$0.7m**

**Disbursement**

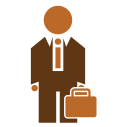
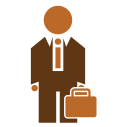


**$253.4m**

**Record inspections**

**completed**

**75%**



**Levies team**

**27 staff**

**Estimates for 2015-16**

# LEVIES AT A GLANCE

# ABOUT THIS REPORT

This report summarises the year-to-date financial performance of the levies unit of the Department of Agriculture and Water Resources. It is a truncated version of the annual report to stakeholders and will highlights costs and how they are allocated to levy recipient bodies (LRBs) and commodities. It is intended for LRBs and industry representative bodies (IRBs) who are interested in the year-to-date financial performance of the department’s levy collection function, with particular focus on the fees and charges associated with providing this service.

### Chart 1: 2010-11 to 2015-16 cost recovery charges and levy disbursed ($'000)

## 1.1 The Levies Program

The Department of Agriculture and Water Resources is responsible for the collection, administration and disbursement of levies on behalf of primary producers across Australia. The objective of the levies unit is to ensure that levy collection is materially complete (within each industry and overall), the department’s statutory reporting and accountability obligations are met, levy administration is efficient and cost effective and policy/legislative advice is of a high quality. To perform this task the unit’s activities are divided into six functions as highlighted in Table 1.

### Table 1: Levies administrative functions

| **Function** | **Brief description** |
| --- | --- |
| Financial Management | Management of internal and external budget, monthly/annual reporting, invoice processing and payments, and executing levy disbursements and commonwealth matching payments to LRBs. |
| Processing | Provide the levies collection service including: processing levy returns, statistics, receipts, penalty remissions and refunds. |
| Compliance | Delivering the national compliance program consisting of; the operational compliance program, strategic compliance program, real-time compliance and monitoring activities. |
| Stakeholder Management, Legislation and Policy | Management of the levy principles and guidelines (LPGs), stakeholder engagement strategy, provision of policy, legislative advice on current and/or new levies and charges and implementation of levy changes. |
| Management Systems (Phoenix) | Administration of the levies management system (Phoenix) and levies online, including system support, maintenance, fixes and enhancements. |
| Cost Recovery | Applying activity based costing methodology to assign departmental costs to LRBs, providing estimates and analysis of costs year on year, assisting stakeholders understand the drivers of costs and activity. |

# 2. FINANCIAL MANAGEMENT

### Table 1: 2013-14 to 2015-16 levies operating statement

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2013-14 ($)** | **2014-15 ($)** | **2015-16  Initial Est. ($)** | **2015-16  Rev Est. ($)1** | **Variance ($)** | **Variance (%)** |
| Revenues from government | 295 918 | 219,182 | 217,588 | 241,020 | 23,432 | 10.8% |
| Other revenue | 77 661 | 5,659 | - | - | - | 0.0% |
| Cost recovery charges | 5 027 023 | 4 978 468 | 4 923 936 | 4 922 880 | (1 056) | 0.0% |
| **Total revenue** | **5 400 602** | **5 203 309** | **5 141 524** | **5 163 900** | **22 376** | **0.4%** |
| Employee expenses | 3 263 321 | 2 998 178 | 2 972 622 | 3 106 309 | 133 687 | 4.5% |
| Supplier expenses | 721 732 | 632 830 | 619 371 | 533 704 | (85 667) | -13.8% |
| Other expenses | 11 863 | 20 045 | 27 772 | 22 993 | (4 779) | -17.2% |
| Depreciation & amortisation | 177 271 | 174 757 | 185 205 | 165 314 | (19 891) | -10.7% |
| Departmental overheads | 1 211 141 | 1 377 500 | 1 336 879 | 1 337 402 | 523 | 0.0% |
| **Total expenses** | **5 385 328** | **5 203 309** | **5 141 849** | **5 165 722** | **23 873** | **0.5%** |
| **Net surplus / (deficit)** | **15 274** | **-** | **(325)** | **(1 822)** | **(1 498)** | **461.4%** |
| Levy disbursed | 467 245 363 | 488 783 571 | 493 178 000 | 446 309 0723 | (46 868 928) | -9.5% |
| Commonwealth matching2 | 250 562 9112 | 245 898 049 | 199 910 000 | 260 221 0003 | 45 988 049 | 23.0% |
| **Total disbursed** | **717 808 274** | **734 681 620** | **693 088 000** | **692 207 121** | **(880 879)** | **-0.1%** |

1. 2015-16 revised estimate reflects what was circulated in February 2016.

2. Commonwealth Matching for 2013-14 (an increase of $12.116 million from the reported amount in the 2013-14 Report to Stakeholders) has been revised based on actual disbursements and estimated claims.

3. Levy disbursed and Commonwealth Matching for 2015-16 is current based on estimates provided by LRBs.

The financial position of the levies program looks to remain steady in 2015-16. Overall expenditure increased slightly by $23 873 (from $5.142 million to $5.166 million, or 0.5 per cent). Increases to employee expenses of $133 687 has been offset with decreases in supplier expenses of $85 667 and depreciation of $19 891 while also recording an increase in revenues from government of $23 432. For this reason, cost recovery charges have been maintained at the level that was estimated for   
2015-16.

# 3. COST RECOVERY

The department allocates costs based on timesheets that are completed by staff in the levies unit. This direct time can be coded directly to a collection point, or a commodity depending on the activity. Indirect effort (Program management) is assigned to direct effort on a proportional basis. Commodities that attract more direct time can therefore expect to receive a greater proportion of the indirect effort.

### Table 2: 2015-16 estimated costs by cost pool

| **Cost Pool** | **2014-15 ($)** | **2015-16 Initial estimate ($)** | **2015-16 Revised estimate ($)** |
| --- | --- | --- | --- |
| Direct charges (e.g. legal services, IT costs) | 37 974 | - | 19 890 |
| Agent management (e.g. liaising with levy-payers and/or intermediaries) | 411 028 | 403 386 | 413 258 |
| Queries (Queries generated by incorrect returns and/or payments | - | 183 835 | 203 818 |
| Processing (e.g. returns and payments) | 371 888 | 227 295 | 218 103 |
| Statistics (Statistical information entered alongside returns) | - | 82 448 | 95 274 |
| Targeted compliance (e.g. OCP and SCP) | 1 056 107 | 931 551 | 946 030 |
| Non-targeted compliance (e.g. Missing returns and  debt management) | 467 934 | 451 712 | 432 419 |
| Other actions (e.g. queries, reporting and agent management) | 379 989 | 179 288 | 230 468 |
| Program management (e.g. non-attributable activities) | 2 253 549 | 2 464 421 | 2 363 620 |
| **Total** | **4 978 468** | **4 923 936** | **4 922 880** |

**Direct charges** are costs that have been directly invoiced to the department by suppliers on behalf of an industry for a specific activity (e.g. legal costs associated with levy changes). These are allocated directly to commodities and are not run through the cost allocation model as they are not based on the activities of departmental staff.

**Agent Management** activities include effort associated with the administration of the customer relationship manager (CRM) module in Phoenix (with over 8 000 collection agents included in the database).

**Queries** include effort associated with the issues addressed by departmental staff about levy returns and payments. These can include incorrect arithmetic, inconsistent statistics, and bounced payments. They are more prevalent with collection points that do not utilise online return or payment options.

**Statistics** entry involves the processing of statistical information that accompanies levy returns. This includes, but is not limited to, wool producer statistics.

**Processing** includes the costs associated with receiving and processing levy returns and receipts. While most of this cost represents manual procedures, a portion of system costs is assigned to account for the lodgement of returns using levies online.

**Targeted compliance** activities are associated with the operational compliance (record inspections). These activities are planned at the beginning of the financial year.

**Non-targeted compliance** activities include departmental officer’s time following up missing returns (returns not lodged by the due date) and debt management (levy payments that have not been made in line with a return that has been lodged). Both may involve legal action undertaken by the department to enforce compliance and can require significant time and effort.

The remaining **other actions** includes services provided to LRBs and IRBs on both an ad hoc and planned basis. This includes changes to levies and charges, strategic compliance activities, regular and non-regular statistical reporting requests as well as direct effort liaising with some policy teams throughout the department.

**Program management** activities are all activities that are essential in operating the levies program but cannot be directly attributed to a collection point or commodity group. This includes any effort associated with government and departmental reporting requirements, Phoenix support and maintenance, cost recovery analysis, executive support as well as providing support and training to staff within the levies unit. Program management costs are allocated to commodities based on the amount of direct activity that has been undertaken for that commodity.

The department is committed to maintaining an efficient and cost-effective collection service. This is demonstrated through the low cost outcomes as a percentage of levy collected and disbursed of 1.1 per cent in 2015-16. The department utilises an activity based costing (ABC) methodology to assign costs to commodities and LRBs which means not all industry groups or LRBs can expect this return. The department will continue to work with industries that are not as cost-effective to investigate options for reducing cost recovery charges, where possible. Detailed cost recovery charges can be found at **Attachment A** (LRBs) and **Attachment B** (commodities).

### Chart 2: 2015-16 cost recovery charges as a percentage of levy disbursed (LRB)

## 3.1 Cost Drivers

A thorough analysis of the inputs into the cost recovery model highlights the drivers of cost at a commodity and LRB level. High cost industries are typified in a number of ways:

1. Large number of collection points (also known as levy payers, agents or intermediaries)
   * A collection point is usually identified as the narrowest point in the supply chain that most, if not all, primary produce travels through. They are used to reduce the high costs of collection that can occur when collecting levy directly from the producer. They include a range of business types, including market agents (for horticulture), abattoirs (for livestock) or processing establishments.
   * Not all levies are collected in this way – some are paid directly by producers.

### Chart 3: Collection points by LRB

Note: The number of collection points is assessed on a commodity basis so collection points may be represented multiple times.

### Chart 4: Levy collected per collection point by LRB ($'000)

1. Higher levels of non-compliant levy payers
   * Non-compliance includes lodging returns late, paying levy late, and making errors on return forms that can include intentional levy avoidance.
   * Non-compliance increases an agent’s likelihood of being targeted for record inspection due to a higher risk rating being applied. The department is constantly reviewing how risk ratings are applied to agents. An agent’s risk rating is calculated based on a number of factors:

* attributes of the business and it’s records (paper vs. electronic, for example)
* return lodgement and receipt payment performance (on time, no errors)
* record inspection outcomes
* compliance history.

### Chart 5: Risk ratings by industry category

1. Levy structures that are complex (greater chance of human error)
   * Complexity can range from a percentage ad valorum (according to value) to stepped rates depending on production to having different levy treatments on the same commodity. Human error can occur by the person completing the return and (if it is processed manually) by the person processing it.
2. Low participation in levies online or EFT payments
   * Two options exist for submitting returns – manually and online. The department’s levies portal, “levies online” requires very low (if any) human interaction from the department and can reduce the number of errors that can occur from miscalculations. Paying levy via EFT can also assist in matching payments with returns which, when correctly labelled, reduces departmental staff effort further.

### Chart 6: Online and EFT take-up by industry category

# 4. LEVY EFFICIENCY AND FEASIBILITY (LEAF) RATING

The department is committed to maintaining viable and sustainable industries by ensuring the levy collection service is efficient, cost-effective while maintaining material completeness. In 2014-15, a new rating system was developed to illustrate how efficient and feasible a levy or export charge is to collect. It will allow industries to understand where they sit in comparison to other industries, as well as describe strategies to improve their position.

The system scores a commodity based on two factors, levy effectiveness and cost effectiveness, on a scale of zero to ten, ten being the highest. Table 3 summarises the scoring system:

### Table 3: table for how LEAF factors are calculated

|  |  |  |  |
| --- | --- | --- | --- |
| **LEAF Factor** | **Measure** | **High score typified by:** | **Low score typified by:** |
| **Levy effectiveness (#/10)** | Levy ($) / return (#) | High levy ($) / return | Low levy ($) / return |
| Levy ($) / collection point (#) | High levy ($) / collection point | Low levy ($) / collection point |
| Total levy ($) | High levy ($) | Low levy ($) |
| **Cost effectiveness (#/10)** | Cost ($) / return (#) | Low cost ($) / return | High cost ($) / return |
| Cost ($) / collection point (#) | Low cost ($) / collection point | High cost ($) / collection point |
| Cost (%) of total levy | Low cost as % of total levy | High cost as % of total levy |

The rating system is designed to be quantitative, not qualitative. There are numerous factors to consider when deciding the feasibility of a levy. A commodities LEAF rating is intended to provide initial insight into a levy’s feasibility, with close regard to the reasons for setting it up in the first place. Commodities will fall in one of four categories:

* **Leaders:** High cost effectiveness / High levy effectiveness
* **Challengers:** High cost effectiveness / Low levy effectiveness
* **Bolters:** Low cost effectiveness / High levy effectiveness
* **Developers:** Low cost effectiveness / Low levy effectiveness

## 4.1 Improving the LEAF rating

There are a number different ways that an industry can improve their LEAF ratings. Commodities that are categorised as Challengers need to improve their levy effectiveness, while Bolters need to improve their cost effectiveness to achieve a Leader rating. Developers require an improvement to both levy and cost effectiveness.

Strategies for increasing cost effectiveness include:

* improving compliance of levy payers / intermediaries
  + reduce the number of missing returns or debt actions on each account
  + improve the risk rating of levy-payers / intermediaries, which should reduce the number of inspections in an industry
* reducing the complexity of the levy or charge
* reduce the return frequency (from monthly to quarterly or quarterly to annually, for example)
  + reducing the frequency of returns can have an adverse impact on compliance rates
* reducing the number of collection points
  + implement a threshold (this will have an impact on the levy collected)
  + analyse the market chain to identify potential intermediaries
* increase levy-payers and intermediaries take-up of online returns or EFT payment options.

Strategies for increasing levy effectiveness:

* make changes to levy rates so that more is collected
* reduce the return frequency
* reduce the number of collection points
* identify new collection points by passing on market intelligence to levies compliance officers.

Levies are considered financially viable in the Challenger, Bolter or Leader quadrants. However, this does not mean that levies classified as Developers are not feasible. Decisions to keep levies or charges activated are not focused on levy or cost effectiveness alone. Other considerations, such as signing a biosecurity deed with Plant Health Australia (PHA) or Animal Health Australia (AHA), residue testing requirements through the National Residue Survey (NRS), or other policy positions should to be considered, alongside the financial viability.

Chart 7 plots each commodity onto a LEAF matrix. Further analysis and commentary will be provided in the 2015-16 end of year report to stakeholders. For details on each commodity’s scores, see **Attachment G**.

### Chart 7: 2015-16 LEAF matrix

# 5 ATTACHMENTS

## 5.1 Attachment A: Cost recovery charges by LRB ($) – 2013-14 to 2015-16

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Levy Recipient Body** | **2013-14 ($)** | **2014-15 ($)** | **2015-16 Initial Estimate ($)** | **2015-16 Revised Estimate ($)1** |
| Animal Health Australia | 98 472 | 62 792 | 49 877 | 51 033 |
| Australian Egg Corporation Limited | 33 117 | 27 399 | 32 063 | 27 858 |
| Australian Grape & Wine Authority2 | 1 056 530 | 974 166 | 771 827 | 961 438 |
| Australian Meat Processors Corporation | 161 124 | 165 347 | 153 858 | 161 006 |
| Australian Pork Limited | 53 011 | 43 646 | 71 484 | 52 557 |
| Australian Wool Innovation | 346 267 | 480 936 | 409 884 | 430 586 |
| Cotton Research & Development Corporation | 13 254 | 17 612 | 16 648 | 12 602 |
| Dairy Australia Limited | 96 288 | 85 439 | 113 805 | 103 095 |
| Fisheries Research & Development Corporation | 11 503 | 14 877 | 18 703 | 10 948 |
| Forest & Wood Products Australia Ltd | 205 975 | 227 652 | 205 172 | 188 447 |
| Grains Research & Development Corporation | 544 347 | 583 386 | 602 842 | 549 771 |
| Horticulture Innovation Australia Ltd | 1 316 357 | 1 309 765 | 1 342 579 | 1 300 037 |
| LiveCorp | 46 451 | 44 184 | 56 970 | 43 643 |
| Meat & Livestock Australia | 737 698 | 688 293 | 772 560 | 737 283 |
| National Residue Survey | 169 042 | 90 821 | 103 946 | 96 910 |
| Plant Health Australia | 7 882 | 38 124 | 99 165 | 97 626 |
| Rural Industries Research & Development Corporation | 109 901 | 107 777 | 85 590 | 83 224 |
| Sugar Research Australia | 19 804 | 16 250 | 16 963 | 14 815 |
| Wheat Exports Australia3 | - | - | - | - |
| **TOTAL** | **5 027 023** | **4 978 468** | **4 923 936** | **4 922 880** |

1. 2015-16 has been revised based on timesheet activity between 1 January 2015 and 31 December 2015

2. The Australian Grape & Wine Authority has been formed since 1 July 2014 and includes amalgamated historical costs for Grape and Wine Research   
 Development Corporation and Wine Australia Corporation.

3. Wheat Exports Australia was abolished on 31 December 2012.

## 5.2 Attachment B: Cost recovery charges by commodity ($) – 2013-14 to 2015-16

| **Industry Group** | **Commodity** | **2013-14 ($)** | **2014-15 ($)** | **2015-16 Initial Estimate ($)** | **2015-16 Revised Estimate ($)** |
| --- | --- | --- | --- | --- | --- |
| Animal Fibres and Textiles | Deer Velvet | 2 048 | 5 356 | 2 542 | 1 753 |
|  | Goat Fibre | 1 182 | 6 069 | 2 110 | 1 367 |
|  | Wool | 346 267 | 480 936 | 409 884 | 430 586 |
| **Total Animal Fibres and Textiles** | | **349 497** | **492 361** | **414 537** | **433 706** |
| Dairy | Dairy Produce | 105 811 | 87 143 | 116 073 | 105 150 |
| **Total Dairy** |  | **105 811** | **87 143** | **116 073** | **105 150** |
| Field crops | Coarse Grains | 247 885 | 209 814 | 243 929 | 204 692 |
|  | Cotton | 13 300 | 17 762 | 16 949 | 12 830 |
|  | Grain Legumes | 94 466 | 126 278 | 115 138 | 100 639 |
|  | Oilseeds | 53 214 | 55 300 | 52 643 | 56 407 |
|  | Pasture Seeds | 3 246 | 5 643 | 5 341 | 5 097 |
|  | Rice | 5 659 | 7 125 | 6 851 | 5 695 |
|  | Sugar Cane | 19 804 | 16 250 | 16 963 | 14 815 |
|  | Wheat | 207 256 | 209 512 | 208 041 | 203 548 |
| **Total Field crops** |  | **644 829** | **647 684** | **665 856** | **603 723** |
| Fisheries | Farmed Prawns | 11 503 | 14 877 | 18 703 | 10 948 |
| **Total Fisheries** |  | **11 503** | **14 877** | **18 703** | **10 948** |
| Forestry | Forest Growers | 84 444 | 102 514 | 71 285 | 71 343 |
|  | Forest Products | 121 531 | 128 591 | 135 626 | 118 843 |
| **Total Forestry** |  | **205 975** | **231 105** | **206 911** | **190 187** |
| Horticulture | Almonds | 8 520 | 12 738 | 9 188 | 6 176 |
|  | Apples | 70 376 | 64 705 | 73 556 | 73 658 |
|  | Avocados | 42 741 | 31 831 | 34 557 | 36 652 |
|  | Bananas | 43 983 | 44 532 | 66 714 | 69 971 |
|  | Bees | 5 810 | 85 | - | - |
|  | Cherries | 57 566 | 50 873 | 56 661 | 57 112 |
|  | Chestnuts | 10 604 | 13 586 | 11 206 | 12 405 |
|  | Citrus | 109 222 | 80 688 | 89 633 | 106 185 |
|  | Custard Apples | 5 097 | 5 989 | 5 882 | 7 648 |
|  | Dried Fruits | 12 681 | 18 700 | 19 238 | 23 737 |
|  | Ginger | 11 098 | 24 651 | 17 723 | 19 830 |
|  | Honey | 59 684 | 50 815 | 59 380 | 67 465 |
|  | Lychees | 6 086 | 7 003 | 6 045 | 6 336 |
|  | Macadamia Nuts | 22 495 | 31 865 | 29 266 | 23 475 |
|  | Mangoes | 30 423 | 35 220 | 36 338 | 38 380 |
|  | Mushrooms | 14 103 | 14 986 | 18 921 | 12 055 |
|  | Nursery Products | 64 676 | 51 449 | 60 047 | 50 766 |
|  | Olives | 60 266 | 51 791 | 34 222 | 19 491 |
|  | Onions | 35 907 | 42 013 | 48 188 | 44 830 |
|  | Papaya | 11 092 | 9 620 | 10 528 | 9 352 |
|  | Passionfruit | 9 641 | 10 308 | 12 286 | 11 727 |
|  | Pears | 43 499 | 34 027 | 46 897 | 43 380 |
|  | Persimmons | 11 387 | 11 199 | 10 723 | 9 876 |
|  | Pineapples | 9 154 | 9 540 | 15 117 | 10 924 |
|  | Potatoes | 78 842 | 56 944 | 54 034 | 56 758 |
|  | Rubus | 6 086 | 8 521 | 9 878 | 7 439 |
|  | Stone Fruit | 54 334 | 47 454 | 43 405 | 40 961 |
|  | Strawberries | 8 254 | 6 333 | 9 634 | 6 985 |
|  | Sweet Potato | - | - | - | 7 601 |
|  | Table Grapes | 63 072 | 71 281 | 73 691 | 72 018 |
|  | Turf | 136 855 | 105 890 | 121 766 | 103 812 |
|  | Vegetables | 307 964 | 411 383 | 385 311 | 380 799 |
| **Total Horticulture** |  | **1 411 517** | **1 416 019** | **1 470 036** | **1 437 802** |
| Live export | Buffalo Export | 1 277 | 1 484 | 2 005 | 1 304 |
|  | Cattle Live Export | 25 399 | 24 401 | 28 828 | 19 248 |
|  | Deer Export | 1 170 | 428 | 576 | 970 |
|  | Goat Live Export | 7 923 | 5 784 | 8 369 | 8 262 |
|  | Lamb Live Export | 3 067 | 2 325 | 1 997 | 3 227 |
|  | Sheep Live Export | 10 062 | 11 674 | 17 776 | 12 906 |
| **Total Live export** |  | **48 898** | **46 096** | **59 551** | **45 917** |
| Livestock and animal slaughter | Beef Production | 68 397 | 82 512 | 69 140 | 70 946 |
|  | Buffalo Slaughter | 692 | 1 140 | 1 145 | 1 512 |
|  | Deer Slaughter | 3 911 | 5 211 | 4 960 | 3 591 |
|  | Goat Slaughter | 17 436 | 21 091 | 17 267 | 17 333 |
|  | Horse Slaughter | 481 | 1 517 | 4 097 | 2 872 |
|  | Lamb Slaughter | 40 342 | 32 127 | 35 981 | 36 650 |
|  | Pig Slaughter | 58 254 | 46 273 | 75 333 | 55 387 |
|  | Sheep Slaughter | 34 948 | 29 617 | 31 470 | 36 077 |
| **Total Livestock and animal slaughter** | | **224 463** | **219 488** | **239 394** | **224 368** |
| Livestock transaction | Cattle Transaction | 559 807 | 475 028 | 574 772 | 531 203 |
|  | Game Goats | 349 | 1 193 | 489 | 255 |
|  | Game Pigs | 2 013 | 2 786 | 1 615 | 1 094 |
|  | Goat Transaction | 61 487 | 54 804 | 53 815 | 52 068 |
|  | Macropods | 12 846 | 8 395 | 11 059 | 8 013 |
|  | Lamb Transaction | 178 139 | 153 427 | 162 252 | 161 144 |
|  | Ratites | 677 | 1 122 | 870 | 713 |
|  | Sheep Transaction | 100 199 | 102 759 | 93 103 | 100 561 |
| **Total Livestock transaction** |  | **915 517** | **799 515** | **897 974** | **855 051** |
| Poultry | Egg Promotion | 22 941 | 15 857 | 18 872 | 17 256 |
|  | Laying Chickens | 12 409 | 12 180 | 15 214 | 12 227 |
|  | Meat Chickens | 16 600 | 20 475 | 25 238 | 21 120 |
| **Total Poultry** |  | **51 950** | **48 513** | **59 323** | **50 603** |
| Wine | Grape Research | 152 094 | 185 098 | 179 625 | 190 137 |
|  | Wine Export | 370 273 | 277 653 | 75 325 | 214 139 |
|  | Wine Grapes | 534 695 | 512 917 | 520 628 | 561 148 |
| **Total Wine** |  | **1 057 063** | **975 668** | **775 577** | **965 424** |
| **TOTAL** |  | **5 027 023** | **4 978 468** | **4 923 936** | **4 922 880** |

## 5.3 Attachment C: Levy disbursed by LRB ($)

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Levy Recipient Body** | **2013-14 ($)** | | **2014-15 ($)** | | **2015-16 Initial Estimate ($)** | | **2015-16 Revised Estimate ($)** | |
| Animal Health Australia | | 7 138 856 | | 7 630 079 | | 6 361 000 | | 6 399 969 |
| Australian Egg Corporation Limited | | 7 045 342 | | 6 424 048 | | 7 095 000 | | 7 095 000 |
| Australian Grape & Wine Authority1 | | 18 486 133 | | 17 525 053 | | 17 930 000 | | 17 878 000 |
| Australian Meat Processors Corporation | | 20 202 353 | | 22 034 673 | | 17 484 000 | | 17 484 000 |
| Australian Pork Limited | | 12 423 453 | | 15 077 293 | | 14 455 000 | | 14 455 000 |
| Australian Wool Innovation | | 43 308 614 | | 48 303 558 | | 43 000 000 | | 48 000 000 |
| Cotton Research & Development Corporation | | 10 977 077 | | 7 298 282 | | 4 455 000 | | 4 736 000 |
| Dairy Australia Limited | | 32 981 436 | | 35 372 937 | | 33 954 000 | | 34 774 000 |
| Fisheries Research & Development Corporation | | 148 956 | | 189 250 | | 164 302 | | 175 343 |
| Forest & Wood Products Australia Ltd | | 3 991 812 | | 4 352 385 | | 4 340 689 | | 5 291 000 |
| Grains Research & Development Corporation | | 120 416 725 | | 117 590 342 | | 113 438 000 | | 111 289 000 |
| Horticulture Innovation Australia Ltd | | 42 110 614 | | 45 958 821 | | 43 896 000 | | 45 747 000 |
| LiveCorp | | 4 305 821 | | 5 612 011 | | 6 227 000 | | 5 118 000 |
| Meat & Livestock Australia | | 106 000 399 | | 114 766 843 | | 88 554 000 | | 88 666 800 |
| National Residue Survey | | 10 442 360 | | 10 980 124 | | 9 081 000 | | 9 079 961 |
| Plant Health Australia | | 2 229 210 | | 2 509 499 | | 5 483 000 | | 3 552 000 |
| Rural Industries Research & Development Corporation | | 5 475 688 | | 4 479 362 | | 4 065 000 | | 4 168 000 |
| Sugar Research Australia | | 19 560 494 | | 22 679 009 | | 22 400 000 | | 22 400 000 |
| Wheat Exports Australia2 | | 22 | | - | | - | | - |
| **TOTAL** | | **467 245 363** | | **488 783 571** | | **442 382 991** | | **446 309 072** |

1. The Australian Grape & Wine Authority has been formed since 1 July 2014 and includes amalgamated historical costs for Grape and Wine Research   
 Development Corporation and Wine Australia Corporation.

2. Wheat Exports Australia was abolished on 31 December 2012.

## 5.4 Attachment D: Levy disbursed by commodity ($)

| **Industry Group** | **Commodity** | **2013-14 ($)** | **2014-15 ($)** | **2015-16 ($) MYEFO** |
| --- | --- | --- | --- | --- |
| Animal Fibre and Textiles | Deer Velvet | 8 696 | 12 414 | 14 016 |
|  | Goat Fibre | 34 393 | 20 680 | 30 756 |
|  | Wool | 43 308 614 | 48 303 558 | 48 000 000 |
| **Total Animal Fibre and Textiles** | | **43 351 703** | **48 336 653** | **48 044 773** |
| Dairy | Dairy Produce | 33 639 308 | 36 078 511 | 35 341 616 |
| **Total Dairy** |  | **33 639 308** | **36 078 511** | **35 341 616** |
| Field crops | Coarse Grains | 26 667 797 | 28 120 104 | 28 485 681 |
|  | Cotton | 11 020 528 | 7 360 240 | 4 790 830 |
|  | Grain Legumes | 8 518 488 | 10 590 236 | 10 303 210 |
|  | Oilseeds | 22 183 647 | 16 604 264 | 16 951 327 |
|  | Pasture Seeds | 187 270 | 172 294 | 135 888 |
|  | Rice | 3 492 660 | 2 492 627 | 2 098 460 |
|  | Sugar Cane | 19 560 494 | 22 679 009 | 22 400 000 |
|  | Wheat | 66 657 835 | 65 828 282 | 58 881 176 |
|  | Wheat Export | 22 | - | - |
| **Total Field crops** |  | **158 288 740** | **153 847 056** | **144 046 572** |
| Fisheries | Farmed Prawns | 148 956 | 189 250 | 175 343 |
| **Total Fisheries** |  | **148 956** | **189 250** | **175 343** |
| Forestry | Forest Growers | 1 201 822 | 1 400 324 | 1 078 618 |
|  | Forest Products | 2 789 990 | 3 001 153 | 4 281 158 |
| **Total Forestry** |  | **3 991 812** | **4 401 477** | **5 359 776** |
| Horticulture | Almonds | 1 359 559 | 1 388 775 | 1 660 161 |
|  | Apples | 4 049 366 | 3 846 594 | 3 541 324 |
|  | Avocados | 3 652 284 | 4 151 817 | 4 281 670 |
|  | Bananas | 6 305 183 | 6 345 198 | 6 771 319 |
|  | Bees | 6 938 | 8 622 | 2 136 |
|  | Cherries | 711 635 | 962 717 | 852 627 |
|  | Chestnuts | 88 415 | 110 472 | 100 187 |
|  | Citrus | 1 724 755 | 1 648 672 | 1 663 278 |
|  | Custard Apples | 72 655 | 73 656 | 84 058 |
|  | Dried Fruits | 369 568 | 322 476 | 298 893 |
|  | Ginger | 160 004 | 174 307 | 169 774 |
|  | Honey | 536 027 | 434 678 | 494 164 |
|  | Lychees | 117 956 | 139 747 | 122 023 |
|  | Macadamia Nuts | 3 243 817 | 3 465 318 | 3 823 775 |
|  | Mangoes | 904 761 | 1 227 523 | 1 237 700 |
|  | Mushrooms | 2 476 956 | 4 296 349 | 4 518 546 |
|  | Nashi | (158) | - | - |
|  | Nursery Products | 1 944 998 | 2 124 520 | 2 179 615 |
|  | Olives | 283 100 | 250 134 | 326 244 |
|  | Onions | 479 741 | 705 920 | 920 652 |
|  | Papaya | 302 761 | 278 985 | 279 701 |
|  | Passionfruit | 209 539 | 210 423 | 212 025 |
|  | Pears | 1 428 345 | 1 400 853 | 1 427 861 |
|  | Persimmons | 134 053 | 123 173 | 106 249 |
|  | Pineapples | 241 368 | 280 114 | 246 214 |
|  | Potatoes | 957 730 | 1 026 351 | 975 409 |
|  | Rubus | 240 080 | 327 363 | 315 041 |
|  | Stone Fruit | 927 459 | 948 196 | 859 915 |
|  | Strawberries | 697 731 | 734 722 | 732 870 |
|  | Sweet Potato | - | - | - |
|  | Table Grapes | 1 635 998 | 1 601 681 | 1 479 242 |
|  | Turf | 503 974 | 516 012 | 517 985 |
|  | Vegetables | 7 802 565 | 8 367 293 | 7 835 704 |
| **Total Horticulture** |  | **43 569 166** | **47 492 659** | **48 036 363** |
| Live export | Buffalo Export | 9 339 | 19 497 | 18 244 |
|  | Cattle Live Export | 3 068 768 | 4 221 723 | 3 907 635 |
|  | Deer Export | 30 | - | - |
|  | Goat Live Export | 43 357 | 47 821 | 41 835 |
|  | Lamb Live Export | 195 402 | 202 652 | 188 836 |
|  | Sheep Live Export | 998 294 | 1 139 815 | 979 694 |
| **Total Live export** |  | **4 315 190** | **5 631 508** | **5 136 244** |
| Livestock and animal slaughter | Beef Production | 14 722 217 | 16 533 486 | 13 197 196 |
|  | Buffalo Slaughter | 1 173 | 1 562 | 1 188 |
|  | Deer Slaughter | 26 315 | 23 259 | 18 183 |
|  | Goat Slaughter | 251 082 | 264 567 | 195 055 |
|  | Horse Slaughter | 51 030 | 41 762 | 38 751 |
|  | Lamb Slaughter | 3 600 937 | 3 790 719 | 2 961 521 |
|  | Pig Slaughter | 13 243 880 | 15 984 490 | 15 182 958 |
|  | Sheep Slaughter | 1 628 116 | 1 445 902 | 1 130 228 |
| **Total Livestock and animal slaughter** | | **33 524 751** | **38 085 746** | **32 725 079** |
| Livestock transaction | Cattle Transaction | 77 613 091 | 84 660 198 | 66 230 515 |
|  | Game Goats | 16 | 18 | 5 |
|  | Game Pigs | 4 762 | 9 457 | 10 550 |
|  | Goat Transaction | 1 160 990 | 1 267 777 | 831 174 |
|  | Macropods | 96 898 | 87 357 | 85 367 |
|  | Lamb Transaction | 36 848 407 | 39 759 656 | 30 748 631 |
|  | Ratites | 9 378 | 11 592 | 7 771 |
|  | Sheep Transaction | 3 610 788 | 3 319 544 | 2 471 285 |
| **Total Livestock transaction** | | **119 344 330** | **129 115 600** | **100 385 299** |
| Poultry | Egg Promotion | 4 851 217 | 4 394 571 | 4 835 616 |
|  | Laying Chickens | 2 303 019 | 2 141 674 | 2 568 539 |
|  | Meat Chickens | 1 401 347 | 1 516 459 | 1 748 474 |
| **Total Poultry** |  | **8 555 582** | **8 052 704** | **9 152 629** |
| Wine | Grape Research | 3 633 862 | 3 419 307 | 3 489 006 |
|  | Wine Export | 2 183 689 | 2 338 182 | 1 877 940 |
|  | Wine Grapes | 12 698 273 | 11 794 918 | 12 538 435 |
| **Total Wine** |  | **18 515 824** | **17 552 407** | **17 905 380** |
| **TOTAL** |  | **467 245 363** | **488 783 571** | **446 309 072** |

## 5.5 Attachment E: LRB analytical data

| **Levy Recipient Body** | **Collection Points (#)1** | **Cost / collection point ($)** | **Levy / collection point ($**'**000)** | **Returns processed (#)2** | **Cost / Return ($)** | **Levy / Return ($)** | **Record inspections (#)** | **Commodities inspected (#)3** | **OCP Costs ($)4** | **Average Inspection Cost ($)** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| AHA | 175 | 291 | 36 | 1 014 | 50 | 6 312 | 5 | 17 | 15 973 | 3 121 |
| AECL | 39 | 715 | 182 | 186 | 150 | 38 206 | 2 | 4 | 3 624 | 2 330 |
| AGWA | 3 835 | 251 | 5 | 4 940 | 195 | 3 619 | 75 | 219 | 271 507 | 3 633 |
| AMPC | 525 | 307 | 33 | 4 771 | 34 | 3 665 | 10 | 52 | 38 790 | 3 991 |
| APL | 77 | 684 | 188 | 752 | 70 | 19 210 | 8 | 11 | 23 980 | 3 126 |
| AWI | 167 | 2 578 | 287 | 1 619 | 266 | 29 648 | 16 | 17 | 51 855 | 3 233 |
| CRDC | 18 | 713 | 268 | 72 | 176 | 66 051 | 2 | 2 | 6 586 | 3 353 |
| DAL | 86 | 1 195 | 403 | 882 | 117 | 39 408 | 13 | 13 | 39 344 | 3 087 |
| FRDC | 18 | 608 | 10 | 50 | 219 | 3 507 | 2 | 2 | 4 822 | 2 411 |
| FWPA | 391 | 482 | 14 | 1 147 | 164 | 4 613 | 24 | 34 | 76 904 | 3 236 |
| GRDC | 2 414 | 228 | 46 | 5 081 | 108 | 21 901 | 80 | 228 | 258 580 | 3 228 |
| HIA Ltd | 5 678 | 229 | 8 | 11 649 | 112 | 3 927 | 157 | 501 | 518 857 | 3 306 |
| LiveCorp | 79 | 552 | 65 | 355 | 123 | 14 417 | 4 | 14 | 13 497 | 3 298 |
| MLA | 2 333 | 316 | 38 | 13 502 | 55 | 6 567 | 89 | 215 | 273 690 | 3 079 |
| NRS | 333 | 291 | 27 | 1 642 | 59 | 5 530 | 12 | 33 | 35 455 | 2 990 |
| PHA | 332 | 297 | 11 | 621 | 159 | 5 724 | 11 | 23 | 36 143 | 3 204 |
| RIRDC | 250 | 333 | 17 | 736 | 113 | 5 664 | 9 | 21 | 24 282 | 2 853 |
| SRA | 14 | 1 058 | 1 600 | 88 | 168 | 254 545 | 2 | 2 | 5 066 | 2 533 |
| **TOTAL** | **16 765** | **585** | **27** | **49 108** | **100** | **9 088** | **519** | **1 408** | **1 698 955** | **3 274** |

1. Collection points, or levy payers, can be counted more than once if they deal in multiple commodities and go to multiple LRBs. The active levy agent base as at   
 31 December 2015 is 8 421.

2. Some returns contain multiple commodities, resulting in some that are counted multiple times against different LRBs.

3. Some levy agents deal in multiple commodities, resulting in some that are counted multiple times against different LRBs.

4. The Operational Compliance Program (OCP) annually selects levy agents for a record inspection using a risk based algorithm covering likelihood and   
 consequence of non-compliance.

## 5.6 Attachment F: Commodity analytical data

| **Commodity** | **Collection Points (#)1** | **Cost / collection point ($)** | **Levy / collection point ($)** | **Returns processed (#)** | **Cost / Return ($)** | **Levy / Return ($)** | **Record inspections (#)2** | **Commodities inspected (#)3** | **OCP Costs ($)** | **Average Inspection Cost ($)** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Almonds | 27 | 131 | 61 487 | 47 | 131 | 35 323 | 1 | 3 | 1 722 | 574 |
| Apples | 356 | 97 | 9 948 | 756 | 97 | 4 684 | 11 | 35 | 40 574 | 1 159 |
| Avocados | 291 | 70 | 14 714 | 524 | 70 | 8 171 | 5 | 30 | 19 637 | 655 |
| Bananas | 182 | 149 | 37 205 | 471 | 149 | 14 376 | 10 | 17 | 35 626 | 2 096 |
| Beef Production | 170 | 40 | 77 631 | 1 773 | 40 | 7 443 | 4 | 14 | 16 438 | 1 174 |
| Bees | - | - | - | - | - | - | - | - | - | - |
| Buffalo Export | 4 | 93 | 4 561 | 14 | 93 | 1 303 | - | 1 | 60 | 60 |
| Buffalo Slaughter | 10 | 94 | 119 | 16 | 94 | 74 | - | 3 | 217 | 72 |
| Cattle Live Export | 29 | 130 | 134 746 | 148 | 130 | 26 403 | 2 | 4 | 4 903 | 1 226 |
| Cattle Transaction | 1 328 | 74 | 49 872 | 7 212 | 74 | 9 183 | 75 | 111 | 226 260 | 2 038 |
| Cherries | 328 | 225 | 2 599 | 254 | 225 | 3 357 | 4 | 22 | 13 666 | 621 |
| Chestnuts | 104 | 136 | 963 | 100 | 136 | 1 002 | - | 8 | 1 114 | 139 |
| Citrus | 426 | 96 | 3 904 | 1 105 | 96 | 1 505 | 11 | 41 | 43 350 | 1 057 |
| Coarse Grains | 860 | 100 | 33 123 | 2 049 | 100 | 13 902 | 29 | 79 | 90 900 | 1 151 |
| Cotton | 18 | 176 | 266 157 | 73 | 176 | 65 628 | 2 | 2 | 6 705 | 3 353 |
| Custard Apples | 142 | 41 | 592 | 188 | 41 | 447 | 1 | 12 | 2 516 | 210 |
| Dairy Produce | 88 | 117 | 401 609 | 900 | 117 | 39 268 | 13 | 13 | 40 128 | 3 087 |
| Deer Export | 1 | 970 | - | 1 | 970 | - | - | - | - | - |
| Deer Slaughter | 18 | 38 | 1 010 | 94 | 38 | 193 | - | 2 | 209 | 104 |
| Deer Velvet | 10 | 175 | 1 402 | 10 | 175 | 1 402 | - | - | - | - |
| Dried Fruits | 22 | 354 | 13 586 | 67 | 354 | 4 461 | 2 | 2 | 10 137 | 5 068 |
| Egg Promotion | 32 | 174 | 151 113 | 99 | 174 | 48 845 | 1 | 2 | 1 941 | 970 |
| Farmed Prawns | 18 | 219 | 9 741 | 50 | 219 | 3 507 | 2 | 2 | 4 822 | 2 411 |
| Forest Growers | 167 | 175 | 6 459 | 408 | 175 | 2 644 | 10 | 15 | 32 578 | 2 172 |
| Forest Products | 228 | 159 | 18 777 | 749 | 159 | 5 716 | 14 | 19 | 45 121 | 2 375 |
| Game Goats | 1 | 85 | 5 | 3 | 85 | 2 | - | - | - | - |
| Game Pigs | 3 | 35 | 3 517 | 31 | 35 | 340 | - | 1 | 27 | 27 |
| Ginger | 109 | 75 | 1 558 | 266 | 75 | 638 | 2 | 11 | 4 879 | 444 |
| Goat Fibre | 3 | 195 | 10 252 | 7 | 195 | 4 394 | - | - | - | - |
| Goat Live Export | 16 | 120 | 2 615 | 69 | 120 | 606 | 1 | 3 | 3 463 | 1 154 |
| Goat Slaughter | 89 | 29 | 2 192 | 590 | 29 | 331 | 1 | 8 | 2 138 | 267 |
| Goat Transaction | 290 | 45 | 2 866 | 1 155 | 45 | 720 | 5 | 31 | 15 034 | 485 |
| Grain Legumes | 546 | 103 | 18 870 | 974 | 103 | 10 578 | 14 | 48 | 42 228 | 880 |
| Grape Research | 820 | 299 | 4 255 | 635 | 299 | 5 494 | 24 | 72 | 86 650 | 1 203 |
| Honey | 201 | 232 | 2 459 | 291 | 232 | 1 698 | 6 | 7 | 16 656 | 2 379 |
| Horse Slaughter | 2 | 125 | 19 375 | 23 | 125 | 1 685 | 1 | 1 | 2 330 | 2 330 |
| Lamb Live Export | 10 | 124 | 18 884 | 26 | 124 | 7 263 | - | 2 | 761 | 380 |
| Lamb Slaughter | 132 | 30 | 22 436 | 1 224 | 30 | 2 420 | 2 | 15 | 10 097 | 673 |
| Lamb Transaction | 531 | 43 | 57 907 | 3 733 | 43 | 8 237 | 15 | 52 | 52 638 | 1 012 |
| Laying Chickens | 8 | 122 | 321 067 | 100 | 122 | 25 685 | 1 | 2 | 1 941 | 970 |
| Lychees | 141 | 62 | 865 | 102 | 62 | 1 196 | 0 | 13 | 1 232 | 95 |
| Macadamia Nuts | 32 | 124 | 119 493 | 190 | 124 | 20 125 | 3 | 3 | 6 962 | 2 321 |
| Macropods | 23 | 60 | 3 712 | 133 | 60 | 642 | 1 | 1 | 1 354 | 1 354 |
| Mangoes | 295 | 85 | 4 196 | 452 | 85 | 2 738 | 5 | 31 | 14 101 | 455 |
| Meat Chickens | 21 | 87 | 83 261 | 242 | 87 | 7 225 | 2 | 3 | 7 320 | 2 440 |
| Mushrooms | 11 | 524 | 410 777 | 23 | 524 | 196 459 | 2 | 2 | 5 730 | 2 865 |
| Nursery Products | 73 | 230 | 29 858 | 221 | 230 | 9 863 | 4 | 4 | 10 308 | 2 577 |
| Oilseeds | 312 | 121 | 54 331 | 468 | 121 | 36 221 | 6 | 33 | 20 708 | 628 |
| Olives | 98 | 278 | 3 329 | 70 | 278 | 4 661 | 1 | 2 | 2 573 | 1 287 |
| Onions | 242 | 94 | 3 804 | 477 | 94 | 1 930 | 7 | 20 | 20 574 | 1 029 |
| Papaya | 151 | 30 | 1 852 | 313 | 30 | 894 | 1 | 12 | 2 437 | 203 |
| Passionfruit | 158 | 41 | 1 342 | 285 | 41 | 744 | 1 | 15 | 3 032 | 202 |
| Pasture Seeds | 4 | 463 | 33 972 | 11 | 463 | 12 353 | 1 | 1 | 3 278 | 3 278 |
| Pears | 294 | 70 | 4 857 | 620 | 70 | 2 303 | 6 | 29 | 18 011 | 621 |
| Persimmons | 171 | 63 | 621 | 158 | 63 | 672 | 1 | 15 | 3 508 | 234 |
| Pig Slaughter | 81 | 70 | 187 444 | 793 | 70 | 19 146 | 8 | 12 | 25 272 | 2 106 |
| Pineapples | 119 | 48 | 2 069 | 228 | 48 | 1 080 | 2 | 10 | 4 178 | 418 |
| Potatoes | 281 | 94 | 3 471 | 606 | 94 | 1 610 | 6 | 23 | 23 261 | 1 011 |
| Ratites | 4 | 40 | 1 943 | 18 | 40 | 432 | - | - | - | - |
| Rice | 5 | 633 | 419 692 | 9 | 633 | 233 162 | 1 | 1 | 3 644 | 3 644 |
| Rubus | 72 | 92 | 4 376 | 81 | 92 | 3 889 | 1 | 7 | 2 589 | 370 |
| Sheep Live Export | 24 | 115 | 40 821 | 112 | 115 | 8 747 | 1 | 5 | 4 370 | 874 |
| Sheep Slaughter | 134 | 30 | 8 435 | 1 184 | 30 | 955 | 2 | 15 | 10 117 | 674 |
| Sheep Transaction | 573 | 28 | 4 313 | 3 597 | 28 | 687 | 5 | 58 | 16 826 | 290 |
| Stone Fruit | 412 | 59 | 2 087 | 698 | 59 | 1 232 | 3 | 30 | 10 041 | 335 |
| Strawberries | 9 | 499 | 81 430 | 14 | 499 | 52 348 | 1 | 1 | 2 844 | 2 844 |
| Sugar Cane | 14 | 168 | 1 600 000 | 88 | 168 | 254 545 | 2 | 2 | 5 066 | 2 533 |
| Sweet Potato | - | - | - | - | - | - | - | - | - | - |
| Table Grapes | 322 | 118 | 4 594 | 612 | 118 | 2 417 | 9 | 31 | 35 179 | 1 135 |
| Turf | 220 | 154 | 2 354 | 673 | 154 | 770 | 14 | 14 | 28 698 | 2 050 |
| Vegetables | 883 | 140 | 8 874 | 2 724 | 140 | 2 877 | 54 | 86 | 177 984 | 2 070 |
| Wheat | 764 | 117 | 77 070 | 1 733 | 117 | 33 976 | 34 | 74 | 112 075 | 1 515 |
| Wine Export | 73 | 93 | 25 725 | 2 295 | 93 | 818 | - | 71 | - | - |
| Wine Grapes | 2 962 | 277 | 4 233 | 2 024 | 277 | 6 195 | 51 | 77 | 186 365 | 2 420 |
| Wool | 167 | 266 | 287 425 | 1 619 | 266 | 29 648 | 16 | 17 | 51 855 | 3 050 |
| **TOTAL** | **16 765** | **585** | **26 621** | **49 108** | **100** | **9 088** | **519** | **1 408** | **1 698 955** | **3 274** |

1. Collection points (active agents/levy payers) can be listed more than once if they deal in multiple commodities. The actual number of collection points at   
 31 December 2015 is 8 421.

2. Record inspections is a calculated field that assigns 519 record inspections (which are targeted at collection points) to commodities.

3. Commodities inspected will be listed more than once if collection points deal in multiple commodities. Actual inspections that took place total 519.

## 5.7 Attachment G: 2015-16 LEAF commodity ratings

| **Category** | **Commodity** | **Levy efficiency** | **Cost efficiency** |
| --- | --- | --- | --- |
| **Leaders** | Almonds | 7 | 8 |
|  | Bananas | 6 | 7 |
|  | Beef Production | 6 | 8 |
|  | Cattle Live Export | 8 | 7 |
|  | Cattle Transaction | 7 | 7 |
|  | Coarse Grains | 7 | 8 |
|  | Cotton | 9 | 6 |
|  | Dairy Produce | 9 | 6 |
|  | Egg Promotion | 8 | 6 |
|  | Grain Legumes | 5 | 8 |
|  | Lamb Transaction | 6 | 8 |
|  | Laying Chickens | 8 | 6 |
|  | Macadamia Nuts | 8 | 6 |
|  | Meat Chickens | 6 | 6 |
|  | Oilseeds | 8 | 8 |
|  | Pig Slaughter | 8 | 7 |
|  | Sheep Live Export | 5 | 6 |
|  | Sugar Cane | 10 | 6 |
|  | Wheat | 8 | 8 |
| **Bolters** | Mushrooms | 9 | 5 |
|  | Nursery Products | 6 | 5 |
|  | Rice | 9 | 5 |
|  | Strawberries | 7 | 4 |
|  | Wool | 9 | 4 |
| **Challengers** | Apples | 4 | 7 |
|  | Avocados | 4 | 9 |
|  | Buffalo Export | 1 | 6 |
|  | Buffalo Slaughter | 1 | 5 |
|  | Cherries | 3 | 5 |
|  | Chestnuts | 1 | 6 |
|  | Citrus | 3 | 6 |
|  | Custard Apples | 1 | 8 |
|  | Deer Slaughter | 1 | 6 |
|  | Ginger | 1 | 6 |
|  | Goat Live Export | 1 | 4 |
|  | Goat Slaughter | 1 | 7 |
|  | Goat Transaction | 2 | 7 |
|  | Honey | 2 | 4 |
|  | Horse Slaughter | 1 | 4 |
|  | Lamb Live Export | 3 | 7 |
|  | Lamb Slaughter | 3 | 8 |
|  | Lychees | 1 | 8 |
|  | Macropods | 1 | 6 |
|  | Mangoes | 3 | 7 |
|  | Onions | 2 | 7 |
|  | Papaya | 2 | 8 |
|  | Passionfruit | 2 | 8 |
| **Challengers (cont.)** | Pears | 3 | 8 |
|  | Persimmons | 1 | 7 |
|  | Pineapples | 2 | 8 |
|  | Potatoes | 2 | 6 |
|  | Ratites | 1 | 7 |
|  | Rubus | 2 | 8 |
|  | Sheep Slaughter | 3 | 7 |
|  | Sheep Transaction | 3 | 7 |
|  | Stone Fruit | 2 | 7 |
|  | Table Grapes | 3 | 6 |
|  | Vegetables | 4 | 5 |
|  | Wine Export | 4 | 4 |
|  | Wine Grapes | 4 | 5 |
| **Developers** | Deer Export | 1 | 1 |
|  | Deer Velvet | 1 | 5 |
|  | Dried Fruits | 2 | 3 |
|  | Farmed Prawns | 2 | 4 |
|  | Forest Growers | 3 | 5 |
|  | Forest Products | 4 | 5 |
|  | Game Goats | 1 | 5 |
|  | Game Pigs | 1 | 6 |
|  | Goat Fibre | 1 | 5 |
|  | Grape Research | 4 | 5 |
|  | Olives | 2 | 5 |
|  | Pasture Seeds | 4 | 3 |
|  | Turf | 2 | 4 |

## 5.8 Attachment H: Risk ratings - comparison over last 12 months

| **Commodity** | **@ Dec-14** | | | | **@ Jun-15** | | | | **@ Dec-15 (current)** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Agents (#)** | **Low Risk** | **Medium Risk** | **High Risk** | **Agents (#)** | **Low Risk** | **Medium Risk** | **High Risk** | **Agents (#)** | **Low Risk** | **Medium Risk** | **High Risk** |
| Almonds | 27 | 44% | 44% | 11% | 26 | 42% | 42% | 15% | 27 | 56% | 37% | 7% |
| Apples | 345 | 40% | 57% | 3% | 357 | 39% | 57% | 3% | 356 | 41% | 56% | 3% |
| Avocados | 272 | 36% | 62% | 2% | 292 | 34% | 62% | 4% | 291 | 36% | 61% | 3% |
| Bananas | 160 | 29% | 68% | 3% | 185 | 28% | 69% | 3% | 182 | 31% | 65% | 4% |
| Beef Production | 169 | 12% | 72% | 17% | 173 | 13% | 71% | 16% | 170 | 12% | 74% | 14% |
| Bees | 20 | 35% | 65% | 0% | 19 | 42% | 58% | 0% | - | 0% | 0% | 0% |
| Buffalo Export | 4 | 25% | 25% | 50% | 4 | 25% | 50% | 25% | 4 | 25% | 50% | 25% |
| Buffalo Slaughter | 9 | 11% | 78% | 11% | 9 | 11% | 78% | 11% | 10 | 10% | 70% | 20% |
| Cattle Live Export | 27 | 15% | 70% | 15% | 26 | 8% | 81% | 12% | 29 | 14% | 69% | 17% |
| Cattle Transaction | 1 386 | 52% | 44% | 4% | 1 369 | 53% | 44% | 4% | 1 328 | 52% | 45% | 4% |
| Cherries | 333 | 39% | 58% | 2% | 330 | 34% | 63% | 3% | 328 | 37% | 60% | 3% |
| Chestnuts | 104 | 31% | 68% | 1% | 107 | 33% | 64% | 3% | 104 | 36% | 62% | 3% |
| Citrus | 417 | 42% | 56% | 2% | 428 | 40% | 56% | 4% | 426 | 42% | 54% | 4% |
| Coarse Grains | 858 | 42% | 53% | 5% | 859 | 42% | 53% | 5% | 860 | 44% | 52% | 4% |
| Cotton | 16 | 0% | 100% | 0% | 18 | 6% | 94% | 0% | 18 | 6% | 89% | 6% |
| Custard Apples | 114 | 26% | 73% | 1% | 138 | 26% | 70% | 4% | 142 | 27% | 70% | 3% |
| Dairy Produce | 80 | 13% | 71% | 16% | 83 | 12% | 69% | 19% | 88 | 14% | 64% | 23% |
| Deer Export | 1 | 0% | 100% | 0% | 1 | 0% | 100% | 0% | 1 | 0% | 100% | 0% |
| Deer Slaughter | 17 | 0% | 88% | 12% | 18 | 0% | 89% | 11% | 18 | 0% | 89% | 11% |
| Deer Velvet | 10 | 80% | 20% | 0% | 10 | 80% | 20% | 0% | 10 | 80% | 20% | 0% |
| Dried Fruits | 18 | 17% | 83% | 0% | 20 | 25% | 75% | 0% | 22 | 41% | 55% | 5% |
| Egg Promotion | 35 | 20% | 80% | 0% | 34 | 21% | 79% | 0% | 32 | 28% | 72% | 0% |
| Farmed Prawns | 19 | 47% | 47% | 5% | 18 | 56% | 44% | 0% | 18 | 56% | 44% | 0% |
| Forest Growers | 176 | 26% | 63% | 11% | 172 | 26% | 66% | 9% | 167 | 25% | 67% | 8% |
| Forest Products | 236 | 32% | 57% | 11% | 232 | 32% | 60% | 8% | 228 | 32% | 61% | 7% |
| Game Goats | 1 | 0% | 100% | 0% | 1 | 0% | 100% | 0% | 1 | 0% | 100% | 0% |
| Game Pigs | 3 | 33% | 67% | 0% | 3 | 33% | 67% | 0% | 3 | 33% | 67% | 0% |
| Ginger | 97 | 35% | 62% | 3% | 100 | 42% | 57% | 1% | 109 | 42% | 54% | 4% |
| Goat Fibre | 3 | 100% | 0% | 0% | 3 | 100% | 0% | 0% | 3 | 100% | 0% | 0% |
| Goat Live Export | 15 | 27% | 47% | 27% | 15 | 13% | 73% | 13% | 16 | 25% | 75% | 0% |
| Goat Slaughter | 86 | 9% | 72% | 19% | 89 | 13% | 67% | 19% | 89 | 12% | 71% | 17% |
| Goat Transaction | 280 | 31% | 59% | 10% | 295 | 31% | 61% | 8% | 290 | 30% | 63% | 7% |
| Grain Legumes | 549 | 43% | 51% | 6% | 549 | 43% | 52% | 5% | 546 | 45% | 50% | 4% |
| Grape Research | 825 | 59% | 39% | 2% | 830 | 58% | 40% | 2% | 820 | 58% | 40% | 2% |
| Honey | 198 | 70% | 30% | 0% | 192 | 66% | 34% | 0% | 201 | 65% | 35% | 0% |
| Horse Slaughter | 2 | 0% | 100% | 0% | 2 | 0% | 100% | 0% | 2 | 0% | 100% | 0% |
| Lamb Live Export | 7 | 29% | 57% | 14% | 7 | 14% | 71% | 14% | 10 | 20% | 80% | 0% |
| Lamb Slaughter | 130 | 13% | 70% | 17% | 134 | 16% | 64% | 20% | 132 | 14% | 69% | 17% |
| Lamb Transaction | 524 | 26% | 66% | 8% | 531 | 27% | 65% | 8% | 531 | 29% | 65% | 6% |
| Laying Chickens | 10 | 30% | 70% | 0% | 10 | 20% | 80% | 0% | 8 | 38% | 63% | 0% |
| Lychees | 126 | 30% | 68% | 2% | 140 | 27% | 69% | 4% | 141 | 30% | 67% | 3% |
| Macadamia Nuts | 28 | 36% | 61% | 4% | 30 | 40% | 50% | 10% | 32 | 31% | 63% | 6% |
| Macropods | 23 | 48% | 52% | 0% | 23 | 48% | 52% | 0% | 23 | 48% | 52% | 0% |
| Mangoes | 276 | 34% | 64% | 2% | 301 | 31% | 64% | 4% | 295 | 33% | 63% | 4% |
| Meat Chickens | 22 | 55% | 41% | 5% | 22 | 55% | 41% | 5% | 21 | 48% | 48% | 5% |
| Mushrooms | 10 | 30% | 60% | 10% | 11 | 36% | 55% | 9% | 11 | 36% | 55% | 9% |
| Nursery Products | 70 | 29% | 63% | 9% | 72 | 31% | 64% | 6% | 73 | 37% | 58% | 5% |
| Oilseeds | 307 | 37% | 57% | 6% | 308 | 36% | 56% | 8% | 312 | 40% | 54% | 6% |
| Olives | 100 | 40% | 59% | 1% | 98 | 30% | 68% | 2% | 98 | 47% | 51% | 2% |
| Onions | 217 | 44% | 53% | 3% | 241 | 43% | 55% | 2% | 242 | 45% | 50% | 5% |
| Papaya | 127 | 28% | 71% | 2% | 145 | 26% | 71% | 3% | 151 | 26% | 71% | 3% |
| Passionfruit | 146 | 34% | 64% | 2% | 158 | 32% | 65% | 3% | 158 | 35% | 61% | 3% |
| Pasture Seeds | 4 | 25% | 50% | 25% | 4 | 25% | 75% | 0% | 4 | 25% | 75% | 0% |
| Pears | 275 | 37% | 60% | 3% | 296 | 34% | 61% | 4% | 294 | 34% | 63% | 3% |
| Persimmons | 155 | 30% | 67% | 3% | 172 | 28% | 67% | 5% | 171 | 30% | 67% | 4% |
| Pig Slaughter | 79 | 11% | 61% | 28% | 81 | 14% | 59% | 27% | 81 | 15% | 63% | 22% |
| Pineapples | 93 | 32% | 67% | 1% | 116 | 25% | 73% | 2% | 119 | 29% | 69% | 3% |
| Potatoes | 262 | 51% | 47% | 2% | 287 | 47% | 52% | 1% | 281 | 52% | 45% | 3% |
| Ratites | 3 | 0% | 100% | 0% | 4 | 0% | 75% | 25% | 4 | 0% | 100% | 0% |
| Rice | 5 | 0% | 80% | 20% | 4 | 0% | 75% | 25% | 5 | 20% | 60% | 20% |
| Rubus | 69 | 29% | 68% | 3% | 70 | 34% | 64% | 1% | 72 | 36% | 61% | 3% |
| Sheep Live Export | 19 | 16% | 58% | 26% | 21 | 10% | 71% | 19% | 24 | 21% | 67% | 13% |
| Sheep Slaughter | 133 | 12% | 71% | 17% | 137 | 15% | 66% | 20% | 134 | 13% | 70% | 17% |
| Sheep Transaction | 573 | 30% | 63% | 7% | 580 | 30% | 62% | 7% | 573 | 32% | 63% | 6% |
| Stone Fruit | 406 | 40% | 57% | 2% | 421 | 38% | 58% | 4% | 412 | 40% | 58% | 2% |
| Strawberries | 10 | 40% | 60% | 0% | 7 | 14% | 86% | 0% | 9 | 44% | 44% | 11% |
| Sugar Cane | 14 | 7% | 71% | 21% | 14 | 7% | 64% | 29% | 14 | 0% | 86% | 14% |
| Sweet Potato | - | 0% | 0% | 0% | - | 0% | 0% | 0% | - | 0% | 0% | 0% |
| Table Grapes | 302 | 35% | 61% | 4% | 329 | 31% | 66% | 3% | 322 | 34% | 62% | 4% |
| Turf | 226 | 41% | 58% | 2% | 226 | 41% | 56% | 3% | 220 | 42% | 56% | 2% |
| Vegetables | 888 | 44% | 54% | 2% | 905 | 42% | 55% | 3% | 883 | 44% | 52% | 4% |
| Wheat | 757 | 43% | 51% | 6% | 767 | 43% | 51% | 6% | 764 | 45% | 51% | 5% |
| Wine Export | 1 951 | 40% | 59% | 1% | 2 101 | 38% | 62% | 1% | 73 | 37% | 62% | 1% |
| Wine Grapes | 2 900 | 54% | 45% | 1% | 2 971 | 52% | 47% | 1% | 2 962 | 50% | 49% | 1% |
| Wool | 166 | 37% | 58% | 5% | 166 | 39% | 58% | 3% | 167 | 38% | 59% | 4% |
| **AVERAGE** |  | **31%** | **61%** | **7%** |  | **30%** | **62%** | **7%** |  | **32%** | **60%** | **6%** |

Note: Agents Risk Profile represents the quantitative measure of risk of agent non-compliance, the system calculated score is in three bands: Low, Medium, and High. The above table shows summary analysis for a particular period. Results by Commodity is based on averages calculated from commodity counts, of which agents might fall into more than one commodity category.