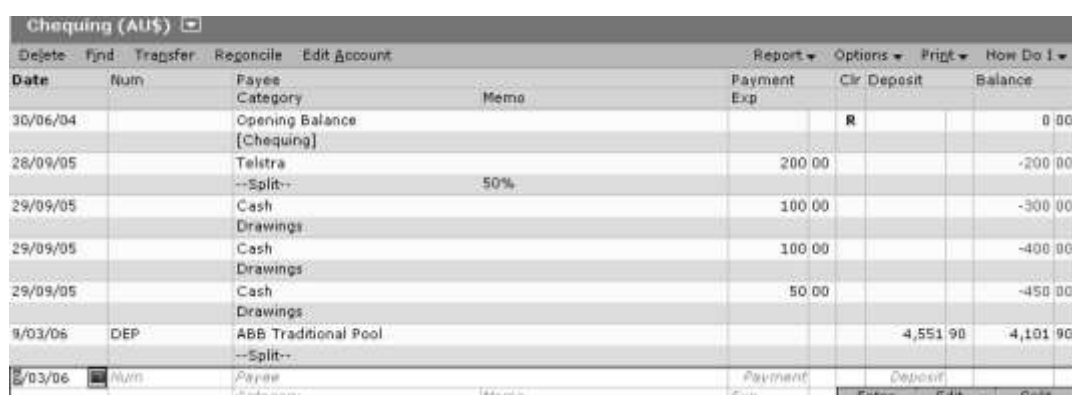


Grain Payments

Use the example on the next two pages to follow these instructions.

STEP ONE:

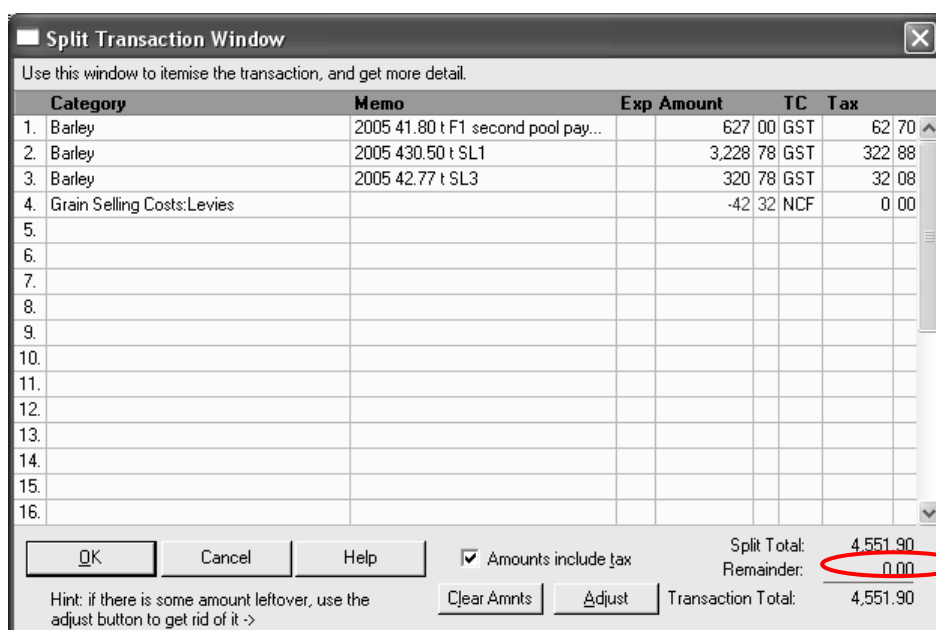
Enter the transaction in the register for the date received on your bank statement. The payee name should be similar to the exact income. In the example over it would be **“ABB Traditional Pool”** as the payee name. The amount on the front screen of the register should be the amount shown at **“Total Remittance / Cheque Amount”**, which should also be the same as the amount shown on your bank statement.



Date	Num	Payee Category	Memo	Payment Exp	Clr Deposit	Balance
30/06/04		Opening Balance [Chequing]			R	0 00
28/09/05		Telstra		200 00		-200 00
29/09/05		Cash Drawings	--Split-- 50%	100 00		-300 00
29/09/05		Cash Drawings		100 00		-400 00
29/09/05		Cash Drawings		50 00		-450 00
9/03/06	DEP	ABB Traditional Pool			4,551 90	4,101 90

STEP TWO:

Enter the split information using the second sheet, the **“Recipient Created Tax Invoice”**. The barley income should be entered first, either for each grade or as one amount. Enter memos to explain what season, how many tonne and the grade, in case required for future reference. On the last line enter the grain selling costs as a **“minus”** amount.



Category	Memo	Exp Amount	TC	Tax
1. Barley	2005 41.80 t F1 second pool pay...	627 00	GST	62 70
2. Barley	2005 430.50 t SL1	3,228 78	GST	322 88
3. Barley	2005 42.77 t SL3	320 78	GST	32 08
4. Grain Selling Costs:Levies		-42 32	NCF	0 00
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				

Split Total: 4,551.90
 Remainder: 0.00
 Transaction Total: 4,551.90

There should be no remainder left at the bottom of the split box.



APSL 247279

ABB Grain Export Ltd ABN 55 084 962 112

Grain House, 124 - 130 South Terrace, ADELAIDE SA 5000
 Telephone (08) 8211 7199 Facsimile (08) 8231 7753
 GPO Box 1169, ADELAIDE SA 5001
 Grainline 1800 018 205

Remittance No:
 Grower No:
 Page No: 1

POOL PAYMENT ADVICE

THIS IS NOT A TAX INVOICE (1)
THIS IS FOR INFORMATION ONLY

Funds deposited directly into
 Account number
 Account title

DETAILS

Description	Tonnes (Adjusted if applicable)	Rate / Tonne (Average)	Calculation Amounts (\$)	Amounts not subject to GST (\$)	Loan Amount (\$)	Net Amount (\$)
2005 BARLEY SA Traditional Pool 1 F1 GROSS Amount ** GST Amount Federal GRDC and NRS Levy	41.8000	15.00 15.00	627.00 627.00			62.70
TOTAL	41.8000			-6.36		620.64
2005 BARLEY SA Traditional Pool 1 SL1 GROSS Amount ** GST Amount Federal GRDC and NRS Levy	430.5000	7.50 7.50	3228.77 3228.77			322.89
TOTAL	430.5000			-32.71		3196.06
2005 BARLEY SA Traditional Pool 1 SL3 GROSS Amount ** GST Amount Federal GRDC and NRS Levy	42.7700	7.50 7.50	320.78 320.78			32.08
TOTAL	42.7700			-3.25		317.53

ADVICE SUMMARY

Total LOAN Repayment Amount (Credited to Advance Loan Account)	
Total NET Payment Amount	4134.23
Total GST Amount	417.67
Total Remittance / Cheque Amount	4551.90

PLEASE NOTE:
 1. If you have an RCTI Agreement with ABB, a separate Tax Invoice (RCTI) is provided.
 2. ** Amount (TOTAL) on which GST is calculated.
 3. *** Ausbulk Storage & Handling does NOT include Receival Fees



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Remittance No:

Grower No:

Page No: 1

**RECIPIENT CREATED
 TAX INVOICE**

DETAILS

Description	Tonnes	Total Price Excluding GST	GST Amount	Total Value Including GST
Supplied by Grower: ABN				
2005 BARLEY SA Traditional Pool 1 F1	41.8000	627.00	62.70	689.70
2005 BARLEY SA Traditional Pool 1 SL1	430.5000	3228.77	322.89	3551.66
2005 BARLEY SA Traditional Pool 1 SL3	42.7700	320.78	32.08	352.86

INVOICE SUMMARY

Amount Excluding GST	4176.55		
Goods and Services Tax you must remit to the ATO		417.67	
Total Supplies Including GST			4594.22
Amounts not subject to GST (enter as 'Items 11 and 14' on BAS)			-42.32
Total Payment Amount (inc Loan Repayment & GST Amounts)			4551.90

REMA12