Inside this Issue:

2012 Florida Citrus Pest Management Guide ........................................... 2
2012 Florida Citrus Growers’ Institute Presentations .................... 2
125th Annual Meeting of the Florida State Horticultural Society ...... 2
United States Department of Agriculture Designates 3 Counties in Florida as Primary Natural Disaster Areas ........................................................................................................... 3
Agricultural Tax Planning - Form 1099 - Miscellaneous Reporting - 2012 ............................................. 4
Pesticide News and Information .............................................................. 5

April 2012

Dear Growers,

The 2012 Florida Citrus Pest management Guide is now available read where you can get a copy. The 2012 Florida Citrus Growers’ Institute has come and gone, but don’t worry you can still see the Institute presentations from earlier this month. In June the Florida State Horticultural Society will be holding their Annual Meeting. I have included registration information and a listing of presentations to be given in the Citrus Section. The USDA declares 3 Florida Counties as natural disaster areas, see the article for more information. Our agricultural tax planning section this month covers IRS Form 1099. I also found a few interesting articles to include this month in the pesticide news and information section.

Enjoy,

Chris Oswalt
Citrus Extension Agent
Polk/Hillsborough Counties
863-519-8677 Extension 108
P.O. Box 9005, Drawer HS03
Bartow, FL 33831-9005

The Foundation for The Gator Nation
An Equal Opportunity Institution
Some of you may have picked up a copy of the 2012 Citrus Spray Guide down in Avon Park at the Citrus Growers' Institute earlier this month. We should have copies of the guide available in the Bartow office beginning the first of next week. If you are interested in obtaining a copy, give Gail Crawford a call at 863-519-8677 ext. 111 before you make a special trip down here to the office. Our physical address is 1702 US Highway 17 S Bartow, FL.

If you missed the Institute or want to revisit any of the presentations, you can now view them online. On Friday, April 27, 2012, the videoed presentations from this year’s 2012 Florida Citrus Growers’ Institute will be available for viewing at the UF/IFAS Citrus Agents website: http://citrusagents.ifas.ufl.edu.

The 125th Annual Meeting of the Florida State Horticultural Society

The 125th Annual Meeting of the Florida State Horticultural Society will be held from June 3 to 5, 2012, at the Delray Beach, FL Marriott. Information on meeting registration and hotel accommodations can be found at the following website: http://www.fshs.org/meetings.shtml. I have included a listing of presentations to be given in the Citrus Section of the meeting. In addition, the printed abstract for all the titles can be found at the same website referenced above. I have read them and it would be worth the effort for you to do likewise.


Production of Nitrous Oxide by the Abscission Agent CMNP and its Impact on Citrus Fruit Loosening. S. Sharma, R.C. Ebel, and N. Kumar, UF/IFAS – SWFREC, Immokalee, FL.

Geographical Distribution of Strobilurin Resistance Of Alternaria alternata, Causal Agent Of Alternaria Brown Spot In Florida Citrus Groves. B. Vega, and M.M. Dewdney, UF/IFAS – CREC, Lake Alfred, FL.


Susceptibility of common rootstocks and scions to citrus canker under Florida conditions. S.H. Futch, and J.H. Graham. UF/IFAS – CREC, Lake Alfred, FL.


Sugar Corporation, Clewiston, FL, M.M. Boyd and T.D. Willis, McKinnon Corporation, Felda, FL.

Characteristics of Foliar Nutritional Spray Tank Mixes applied to Citrus in the Indian River Area. T. Gaver, UF/IFAS – St. Lucie County Extension, Ft. Pierce, FL.


Rehabilitation of HLB Infected Citrus Trees using Severe Pruning and Nutritional Sprays. R. Rouse, UF/IFAS – SWFREC, Immokalee, FL.

Effect of high temperature on different genotypes of citrus. N. Kumar, and R.C. Ebel, UF/IFAS – SWFREC, Immokalee, FL.


Registered and Experimental Insecticides for Control of Asian Citrus Psyllid and Citrus Leafminer on Mature Orange Trees. J.A. Qureshi, B. Kostyk, and P.A. Stansly, UF/IFAS – SWFREC, Immokalee, FL.

Control of the Asian Citrus Psyllid with Isaria fumosorosea (Hypocreales: Cordycipitaceae). K. Stauderman, UF/IFAS – Volusia County Extension, DeLand, FL, and S. Arthurs, UF/IFAS - MFREC, Apopka, FL.


Responses of Citrus medica var. sarcodactylis during Xanthomonas citri pv. citri Infection. N. Kumar, R.C. Ebel, and P.D. Roberts, UF/IFAS – SWFREC, Immokalee, FL.


Long-run Supply and Demand Forecasts for Processed Oranges. M. Salois, FDOC, Gainesville, FL.

Evolution of Citrus Disease Management Programs and Their Economic Implications. R.P. Muraro, UF/IFAS – CREC, Lake Alfred, FL.

Worker Productivity of Gleaners, Implied Piece Rates, and Implications for Mechanical Harvesting. F.M. Roka, UF/IFAS – SWFREC, Immokalee, FL.

United States Department of Agriculture Designates 3 Counties in Florida as Primary Natural Disaster Areas

The U.S. Department of Agriculture (USDA) has designated Hendry, Nassau and Palm Beach counties in Florida as primary natural disaster areas due to damage and losses caused by frost and freezing temperatures that occurred Jan 3-16, 2012.

Farmers and ranchers in the following counties in Florida also qualify for natural disaster assistance because their counties are contiguous. Those counties are:
Baker, Broward, Charlotte, Collier, Duval, Glades, Lee, Martin, and Okeechobee.

All counties listed above were designated natural disaster areas April 20, 2012, making all qualified farm operators in the designated areas eligible for low interest emergency (EM) loans from USDA’s Farm Service Agency (FSA), provided eligibility requirements are met. Farmers in eligible counties have eight months from the date of the declaration to apply for loans to help cover part of their actual losses. FSA will consider each loan application on its own merits, taking into account the extent of losses, security available and repayment ability. FSA has a variety of programs, in addition to the EM loan program, to help eligible farmers recover from adversity.

USDA also has made other programs available to assist farmers and ranchers, including the Supplemental Revenue Assistance Program (SURE), which was approved as part of the Food, Conservation, and Energy Act of 2008; the Emergency Conservation Program; Federal Crop Insurance; and the Noninsured Crop Disaster Assistance Program. Interested farmers may contact their local USDA Service Centers for further information on eligibility requirements and application procedures for these and other programs. Additional information is also available online at http://disaster.fsa.usda.gov.

Secretary Vilsack also reminds producers that the department’s authority to operate the five disaster assistance programs are authorized by the 2008 Farm Bill expired on Sept. 30, 2011. This includes SURE; the Livestock Indemnity Program (LIP); the Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP); the Livestock Forage Disaster Program (LFP); and the Tree Assistance Program (TAP). Production losses in the counties listed above are covered because the event triggering the loss occurred prior to the expiration of these programs; however, production losses due to disasters occurring after Sept. 30, 2011, are not eligible for disaster program coverage.

Agricultural Tax Planning
Form 1099 - Miscellaneous Reporting - 2012
(Author: Thomas J. Bryant, CPA is Tax Partner, Beasley, Bryant & Company, CPAs, P.A., Lakeland, Florida (863) 646-1373).

As a result of some misinformation regarding year 2012 Form 1099-MISC, Miscellaneous Income reporting requirements, more confusion and uncertainty exists as to which transactions require reporting. The misinformation appears to be the result of expanded reporting rules passed in 2010 but repealed in 2011. In simple terms, if the rules had not been repealed, businesses would have been required to send a Form 1099- MISC to just about all of their vendors that were paid in aggregate $600 or more, including corporations, in any one calendar year. This article deals mainly with Form 1099- MISC reporting by farmers and growers and is intended to remove the misinformation and confusion that exists regarding 2012 reporting.

Form W-9

If you think you are required to issue a Form 1099-MISC to a person or entity you conducted business with (see below), your first requirement is to request a Form W-9 from that party to verify or obtain their correct taxpayer identification number (TIN) and tax classification. Requesting the Form W-9 is your responsibility. Generally, this would be anyone that you paid or expect to pay more than an aggregate $600 or more in any one calendar year for any type of service. The service provider is at risk for backup withholding if the request for a W-9 is not honored.

Form 1099 MISC Reporting for 2012

Listed below are the more common types of payments made in the course of your farming or growing business to a single payee that require Form 1099-MISC reporting. Reporting is only required if the aggregate payments to a single payee in a calendar year are $600 or more. Generally, payments to corporations are not reportable unless specifically required. Payments to partnerships and LLC’s are reportable, unless the LLC elects to be taxed as a corporation, either a C Corporation or an S Corporation. PA’s and PC’s are considered corporations, therefore payments to them are also not reportable. The tax classification (type of entity) of
these businesses can be found on their completed Form W-9.

**Reportable Payments**

- Payments made to independent contractors, who are not incorporated, for services performed (nonemployee compensation) such as day laborers, repairman, and crop consultants.
- Rental payments for real estate, even if to a related party (including farmland, pasture, buildings, and grain storage). However, if paid to the real estate agent, **reporting is not required by you**.
- Machine rentals if not to a corporation.
- Commissions, prizes and awards, and other income payments.
- Cash payments for fish.
- Payments to attorneys, including payments to corporations.
- Payments to H-2A foreign agricultural workers who did not furnish a valid taxpayer identification number. You must also withhold federal income tax under the backup withholding rules if instructed to do so by the IRS.
- Professional service fees paid to accountants, architects, contractors, engineers, etc, if not incorporated.

Report any non employee federal income tax that you were required to withhold, such as backup withholding on Form 1099-MISC. Backup withholding may be required when persons provide an incorrect TIN or refuse to furnish a TIN when requested. The IRS will inform you if backup withholding is required.

**Other 1099 Reporting Forms**

Form 1099-INT is used to report interest payments of $600 or more made to individuals or non corporate entities in the course of a trade or business in any one calendar year, but not personal loans. The dollar limit for interest earned on investments, bank accounts etc. is $10.

**Summary**

If you issue any 1099 Forms, a copy must be furnished to the recipient by January 31, of the following year. Forms 1099 must be filed with the IRS no later than February 28, of the following year if filed in paper, and by March 31, if filed electronically. The forms must be submitted with a Form 1096 Transmittal form.

It is important that you comply with all of the information reporting requirements, as the non compliance penalties can be severe. More detailed information can be found on the IRS website [www.irs.gov](http://www.irs.gov). If you are just not sure a 1099 is required and for whatever reason you do not contact a professional, issue the 1099. There is no penalty for issuing a 1099 that is not required. Please feel free to contact me if you have questions concerning Form 1099 reporting.

For more information on this topic and other tax planning for farming, please contact me at (863) 640-2008 or [Tom@beasleybryantcpa.com](mailto:Tom@beasleybryantcpa.com) and/or Ryan Beasley at (863) 646-1373 or [Ryan@beasleybryantcpa.com](mailto:Ryan@beasleybryantcpa.com).

For information on other relevant topics, visit our website at [www.beasleybryantcpa.com](http://www.beasleybryantcpa.com). We, at Beasley, Bryant & Company, CPA's, P. A., are experienced in agricultural business problems, tax issues or concerns and are here to help you.

Thomas J. Bryant, CPA is Tax Partner, and Ryan Beasley is Business Management Partner, Beasley, Bryant & Company, CPA's, P. A., Lakeland, Florida (863) 646-1373.

**Pesticide News and Information**

**Studies Prove GM Safety**

At a press conference in Vienna, an international research consortium reported that it had not found any harmful health effects of two genetically modified foods in animals. In their studies the scientists investigated potential long-term risks associated with feeding genetically modified B.t. maize or a type of pea that carries the gene for an amylase inhibitor taken from beans. Pigs, salmon, and mice were fed the foods.

Countries like Austria justify their critical stance in relation to plant genetic engineering by citing a lack of
research into the potential long-term risks. Now Aus-

trian researchers from the Medical University of Vi-

enna have presented long-term research using modified 

foods and the team has not been able to identify any 

negative effects. The scientists had set themselves the 

objective of using biomarkers to carry out a more thor-

ough search for potential adverse effects on health. 

Biomarkers are biological traits of an organism that 

can be measured objectively and can indicate potential 

abnormal processes in the body. They include simple 

anatomical traits like growth rate, and certain sub-

stances in the body that can indicate immunological or 

allergic reactions to a food. The aim was to identify 

suitable biomarkers in the animal experiment using 

pigs, mice and salmon that can indicate negative health 

effects, and to test whether they can be used in hu-

mans. The biomarkers could then be used to conduct 

more sensitive checks for actual effects of approved 

foods on humans and animals as part of post market 

monitoring.

A study published in 2005 came to the conclusion that 

the new protein in the pea, which made them resistant 

to the cowpea weevil, could trigger allergic reactions in 

humans and animals. The protein did not, the study 

claimed, cause these effects in the bean. As a result, 

this variety of pea has never been submitted for 

authorization. The feeding experiments, some of which 

lasted the entire lifetime of the animals, found no nega-

tive changes in the metabolism of pigs, salmon or 

mice. The progeny of the animals fed on the plants 

were also included in the assessment, but the research-

ers did not find any negative effects.

In the allergy tests, it was found that the bean protein 

in the GM peas can trigger allergic reactions in mice. 

However, the researchers say this effect was predict-

able because the natural amylase inhibitor protein in 

the bean triggered very similar reactions in the experi-

ments they conducted. (Southwest Farm Press, 3/22/ 

12).

**Group Opposes New Herbicide Tolerant Crops**

A group of produce farmers and processors is asking 

the U.S. government to examine the potential impact of 

new herbicide-tolerant genetically modified seed traits 

that Dow Chemical and Monsanto plan to market in 

the next couple of years. The petitions from the group, 

calling itself the Save Our Crops Coalition, coincide 

with complaints from some activist groups that the new 

crops will lead to dramatically increased use of the 

herbicides 2,4-D and dicamba, posing a threat to the 

environment and nearby crops. The coalition includes 

state vegetable grower associations which contend that 

they are not opposed to genetically modified crops, but 

opposing the new seed traits out of concern about her-

bicide damage to other crops.

The new products in question are a Dow AgroSciences 

corn seed that includes a trait making the crop tolerant 

of 2,4-D, and a Monsanto soybean seed that would be 

tolerant of dicamba. Dow plans to begin selling the 

seed for the 2013 season, pending regulatory approval, 

while Monsanto's new product would be a year behind 

that. The seed companies' efforts come as farmers in-

creasingly grapple with weeds that have developed 

resistance to glyphosate, an herbicide that has domi-

nated the market in recent years and has been marketed 

by Monsanto under the Roundup brand. The erosion of 

Roundup's dominance has ignited competition among 

seed and chemical companies to offer alternatives. Op-

ponents of the new Dow and Monsanto traits say that 

2,4-D and dicamba are more harmful than glyphosate, 

and more prone to drifting onto neighboring fields.

The group is petitioning the Environmental Protection 

Agency to examine to what extent these chemicals, 

when applied, can drift onto other fields, either in spray 

form or as vapor. It is petitioning the U.S. Department 

of Agriculture to examine how the chemical's drift 

would cumulatively affect yields on neighboring fields. 

In February the USDA extended by two months a pub-

lic comment period on Dow's new corn trait as it con-

siders approval. The comment period ends April 27th. 

Dow AgroSciences said additional environmental as-

sessment is unneeded, and that its 2,4-D includes new 

technology that vastly reduces drift. It noted that 2,4-D 

is already used on corn, and said that farmers need the 

new technology as they deal with glyphosate resis-

tance. Monsanto didn't specifically address the peti-

tions in a statement, but said “as we've developed 

dicamba crops, we have taken time to clearly under-

stand both the weed pressure that farmers face and the 

environment in which they farm.” (Dow Jones 

Newswires, 4/18/12).
**HLB in Jamaica**

Huanglongbing (HLB) or citrus greening has been detected in Jamaican citrus, and for the local citrus industry to survive it will require a serious about turn in the way farmers treat their trees, according to Alfred Barrett, program manager of the Jamaica Citrus Protection Agency. Consultant Paul Mears, who visited the island recently at the behest of the Food and Agriculture Organization of the United Nations agrees. “Growers have to make the decision to stay productive. It's really a two-fold approach we've taken in Florida, which is controlling the vector and, therefore, the movement of the disease and giving the plants a fighting chance by supplementing their nutrition,” Mears said. Citrus greening is now widespread across Jamaica with the infection rate in St. Catherine and Clarendon (main citrus growing belt) officially declared at 30 percent. However, the true rate may well be between 50 and 70 percent, with 100 percent infection in one section. Initial efforts at dealing with citrus greening sought to remove infected trees from the groves, but this proved impractical. “The success of the program is intricately tied to proper care of the trees themselves so that you give the trees a fighting chance and at the same time fight the vector to prevent reinfection of these trees. So the trees will survive and give increased yield, but it is going to be dependent upon growers changing their farming practices,” Mears advised. (*The Gleaner*, 3/22/12).

**Benefits of Genetically Modified Corn**

In an article in the journal *Transgenic Research*, it was reported that genetically modified B.t. corn, through the pest protection that it confers, has lower levels of mycotoxins, the toxic and carcinogenic chemicals produced as secondary metabolites of fungi that colonize plant wounds caused by insect feeding. In some cases, the reduction of mycotoxins afforded by B.t. corn is significant enough to have an economic impact, both in terms of domestic markets and international trade. In less developed countries where certain mycotoxins are significant contaminants of food, B.t. corn adoption, by virtue of its mycotoxin reduction, may improve human and animal health. It was found that excessively strict standards of the two mycotoxins fumonisin and aflatoxin in the U.S. was estimated at $23 million annually. (*Transgenic Research*, Vol. 15, No. 3. pp. 277-2).