

Citrus Notes

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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,

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2012 Florida Citrus Pest Management Guide

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.



enced above. I have read them and it would be worth the effort for you to do likewise.

The Economics of the Control Strategies of HLB in Florida Citrus. A.W. Salifu, K. Grogan, T. Spreen, UF/IFAS – FRE, Gainesville, FL, and F. Roka, UF/IFAS – SWFREC, Immokalee, FL.

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.

Influence of Soil-Applied Fertilizer on Greening Development in New Growth Flushes of Sweet Orange. U. Handique, R.C. Ebel, and K.M. Morgan, UF/IFAS – SWFREC, Immokalee, FL.

Under Severe Citrus Canker and HLB Pressure, Triumph and Jackson are More Productive than Flame and Marsh Grapefruit. E. Stover, G. McCollum, J. Chaparro, USHRL, USDA/ARS, Ft. Pierce, FL, and M. Ritenour, UF/IFAS - IRREC, Ft. Pierce, 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.

Salinity Tolerance of Promising Tetraploid Citrus Rootstock Candidates. J.W. Grosser, J.A. Gmitter, J.P. Syvertsen, UF/IFAS – CREC, Lake Alfred, FL, and A.A. Omar, Zagazig University, College of Agriculture, Biochemistry Department, Zagazig, Egypt.

Salinity Tolerance Of 'Hamlin' Orange Trees On The Hybrid Rootstocks Us-897 And X639 Is Greater Than Of Trees On Cleopatra Mandarin. J.P. Syvertsen, and W. Bandaranayake, UF/IFAS – CREC, Lake Alfred, FL.

Production in a southwest Florida grove using the Boyd Nutrient/SAR Foliar Spray. R.E. Rouse, UF/IFAS – SWFREC, Immokalee, FL, M.S. Irey, U.S.



2012 Florida Citrus Growers' Institute Presentations Available

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 refer-



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.

Phloem Anatomy of Citrus Trees: Healthy versus Greening. E. Etxeberria, and C. Narciso, UF/IFAS – CREC, Lake Alfred, 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.

GC-MS analysis of secondary metabolites in leaves from orange trees infected with huanglongbing: A 9-month time series study. S.E. Jones, S.Y. Folimonova, C.L. Davis, F.M. Hijaz, and J.R. Reyes-De-Corcuera, UF/IFAS – CREC, Lake Alfred, FL, and J.A. Manthey, USHRL, USDA/ARS, Ft. Pierce, FL.

HPLC-MS analysis of secondary metabolites in leaves from orange trees infected with huanglongbing: A 9-month time series study. F.M. Hijaz, J.S.Y. Folimonova, C.L. Davis, S.E. Jones, J.R. Reyes-De-Corcuera, UF/IFAS – CREC, Lake Alfred, FL, and J.A. Manthey, USHRL, USDA/ARS, Ft. Pierce, 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.

Evaluation of fungicides to control Citrus Black Spot on Valencia caused by *Guignardia citricarpa* in south Florida. P.D. Roberts, K.E.M. Hendricks,

UF/IFAS - SWFREC, Immokalee, FL, C. Brooks, and H. Yonce. KAC Agricultural Research, Inc., Deland, 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.

Water Holding Capacity of WashGard Spray and Effect on Efficacy of Copper Hydroxide Treatments. W. Widmer, C. Narciso, and J. Narciso, USHRL, USDA-ARS, Fort Pierce, FL.

Some Citrus Flower Characteristics and Honey Bee Preference. L.G. Albrigo, R. Rouseff, R.A. Bazemore, UF/IFAS, CREC, Lake Alfred, FL, and R.V. Russ, Aparies, Tyner Rd., Haines City, FL.

The Citrus Industry of China. T.H. Spreen, Z. Gao, UF/IFAS – FRE Gainesville, FL F. Gmitter, UF/IFAS – CREC Lake Alfred, FL, and R. Norberg, FDOC, Bartow, 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

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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 . 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 and/or Ryan Beasley at (863) 646-1373 or Ryan@beasleybryantcpa.com .

For information on other relevant topics, visit our website at 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.

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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 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 Austrian researchers from the Medical University of Vienna 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 thorough 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 substances 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 humans. 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 negative 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 researchers 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 predictable because the natural amylase inhibitor protein in the bean triggered very similar reactions in the experiments 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 herbicide 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 increasingly grapple with weeds that have developed resistance to glyphosate, an herbicide that has dominated 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. Opponents 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 public comment period on Dow's new corn trait as it considers approval. The comment period ends April 27th. Dow AgroSciences said additional environmental assessment 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 resistance. Monsanto didn't specifically address the petitions in a statement, but said "as we've developed dicamba crops, we have taken time to clearly understand 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 could result in global trade losses in the hundreds of millions of U.S. dollars annually, with the U.S.,

China, and Argentina suffering the greatest losses. A total benefit of B.t. corn's reduction of fumonisin and aflatoxin in the U.S. was estimated at \$23 million annually. (*Transgenic Research*, Vol. 15, No. 3. pp. 277-2).