

# Citrus Notes



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*Dear Growers,*

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*In this month's issue of Citrus Notes I would like to call your attention to the 126th Annual Meeting of the Florida State Horticultural Society in early June. The Citrus Section of this meeting has a number of scheduled presentations and I thought it would be good to list the titles. We also have the presentations from the 2013 Florida Citrus Growers' Institute now on the Citrus Agents' website. We have an update on the sectional mapping program found on the Citrus Health Management Area (CHMA) website. Dr. Albrigo asks that you please take the time to answer a survey on the incidence and severity of pre-harvest citrus fruit drop in your groves from this season. We have included a 2013 hurricane forecast, our monthly agricultural tax planning article and the Pesticide News & Information section.*

*Enjoy,*

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## ***2013 Annual Meeting of the Florida State Horticultural Society***

The 126<sup>th</sup> Annual Meeting of the Florida State Horticultural Society will be held June 2 - 4, 2013, at the Hyatt Regency Sarasota. The meeting kicks off with the Sunday Awards Ceremony and Welcome Reception. On Monday the scientific program presentations begin in six sections covering citrus, vegetable, ornamental garden and landscape, handling and processing, Krome (tropical and deciduous crops) and natural resources. Presentations continue through Tuesday at noon. Registration information can be found at <http://www.fshs.org/meetings.shtml>. The deadline for hotel reservations is May, 11, 2013, and that information is also located at the above referenced website.



I have included a list of presentation titles for the citrus section at this year's meeting:

**Cool Temperature and Water Deficit Interact During Floral Induction in Citrus.** E.J. Chica and L. Gene Albrigo, UF/ IFAS- CREC, Lake Alfred, FL.

**Citrus Tree Decline and Preharvest Drop in Florida: Historical Versus HLB induced.** L. Gene Albrigo, UF/IFAS - CREC, Lake Alfred, FL.

**Rehabilitation Of HLB Infected Citrus Trees Using Severe Pruning And Nutritional Sprays.** Robert Rouse, UF/IFAS - SWFREC, Immokalee, FL.

**Maintaining Health and Fruit Production of HLB infected Citrus Trees with Nutritional Therapy.** R. Rouse, UF/IFAS - SWFREC, Immokalee, FL.

**CMNP Induced Oxidative Changes in Valencia: I Flavedo Tissue.** Naveen Kumar and R.C. Ebel, UF/IFAS - SWFREC, Immokalee, FL.

**CMNP Induced Oxidative Changes in Valencia: II Abscission Zone.** Naveen Kumar and R.C. Ebel, UF/IFAS - SWFREC, Immokalee, FL.

**Collection and Display Of Site-specific Weather Data In Support Of The Florida Citrus Industry.** K. Morgan, UF/IFAS - SWFREC, Immokalee, FL and William R. Lusher, UF/IFAS - IFAS Information Technology, Gainesville, FL.

**Water and Nutrient Uptake in Citrus Open Hydroponic Systems.** Davie M. Kadyampakeni, K. T. Morgan, UF/IFAS – SWFREC, Immokalee, FL. and A. W. Schumann, UF/IFAS – CREC, Lake Alfred, FL.

**Future Prospects of Advanced Citrus Production and Harvesting Equipment Systems for Higher Density Grove Architectures.** Tom Burks, N. Aldisory, UF/IFAS - Gainesville, FL, W.S. Castle, UF/IFAS - CREC, Lake Alfred, FL and L. Jones, Gardinier Florida Citrus, Inc, Indiantown, FL

**Effects of Microbial and Synthetic Insecticidal Sprays On Asian Citrus Psyllid And Citrus Leafminer In Mature Orange Trees.** Jawwad A. Qureshi, B. Kostyk and P.A. Stansly, UF/IFAS - SWFREC, Immokalee, FL.

**Extension Model To Improve Asian Citrus Psyllid Control In Citrus Health Management Areas (CHMAs).** Moneen M. Jones and P.A. Stansly UF/IFAS - SWFREC, Immokalee, FL.

**Water Holding Capacity Of WashGard Spray And Effect On Efficacy Of Copper Hydroxide Treatments.** Wilbur Widmer, C. Narciso, and J. Narciso, USDA/ARS – USHRL, Ft. Pierce, FL.

**Canker Control Using Commercially Available Chemical Compounds.** Naveen Kumar and R.C. Ebel, UF/IFAS - SWFREC, Immokalee, FL.

**High Starch Content and Positive PCR Detection of Huanglongbing Disease in Citrus Leaves Lack Statistical Correlation.** D. Whitaker, P. Gonzalez, P. Roberts, K. Hendricks, F. Roman, M. Giurcanu, L. Young and E. Etxeberria, UF/IFAS - CREC, Lake Alfred, FL.

**Fungal Small RNAs Act As Effectors To Suppress Host Immune Responses.** Hailing Jin, A. Weiberg, and M. Wang, University of California, Riverside, CA.

**Transgenic Expression of Vitis MybA1 in Citrus Results in Variable Anthocyanin Expression and is Not Suitable as a Selectable Marker.** Ed Stover, USDA/ARS - USHRL , Ft. Pierce, FL, Y. Avila, UF/IFAS - IRREC, Ft. Pierce, FL, J.T. Li and D. Gray, UF/IFAS - MFREC, Apopka, FL.

**Evaluation of Spanish-language Component For Citrus GlobalGAP Training Performed By UF/IFAS Indian River Citrus Extension Working Group.** Christine A. Kelly-Begazo, UF/IFAS - Indian River County Extension, Vero Beach, FL, K. Lenfesty, T. Gaver, UF/IFAS - St. Lucie County Extension, Ft. Pierce, FL and M. Ritenour, UF/IFAS - IRREC, Ft. Pierce, FL.

**Analysis of Demographic Information Offered By Citrus Packinghouse and Field Workers In The Indian River Citrus Area.** Christine A. Kelly-Begazo, UF/IFAS - Indian River County Extension, Vero Beach, FL, K. Lenfesty, T. Gaver, UF/IFAS - St. Lucie County Extension, Ft. Pierce, FL and M. Ritenour, UF/IFAS - IRREC, Ft. Pierce, FL.

**Consequential Interaction of Plant Nutrients with HLB Disease of Citrus.** Arnold Schumann, UF/IFAS - CREC, K. Mann, The Mosaic Company, Plymouth, MN, Ron Brlansky, Laura Waldo, UF/IFAS-CREC and Timothy Spann, California Avocado Commission, Irvine, CA.



**2013 Florida Citrus growers' Institute Online**

If you didn't make it to this year's Florida Citrus Growers' Institute, the presentations are now posted to the UF/

IFAS Citrus Agents' website at: <http://citrusagents.ifas.ufl.edu> . See all of the presentations in their entirety. The pdf handouts to most of the presentations will also be available soon on the website. The only thing you will miss is the lunch.

**Citrus Health Management Areas (CHMA) - Sectional Mapping**



The CHMA Sectional Mapping Program is intended to provide growers and industry professionals with an interactive perspective of the Asian Citrus Psyllid (ACP) populations throughout the state. ACP scouting being conducted by the USDA-APHIS and Florida Department of Agriculture and Consumer Services began in August of 2011. Over 6,000 blocks are scouted every 3 weeks throughout the Florida citrus industry.



The CHMA Sectional Mapping Program displays the Township, Range, and Section (TRS) of the groves being scouted by the ACP scouting agencies.

Each TRS is unique in location and ACP pressure. The ACP populations can change between each 3 week cycle. The ACP data collected by the scouting agencies is sorted according to TRS and then an average is calculated. The average ACP count is plotted on to the interactive TRS map.

The maps will allow growers and industry professionals to identify areas within each CHMA that have high ACP populations. Once an area with high ACP numbers is identified, corrective action can be taken.



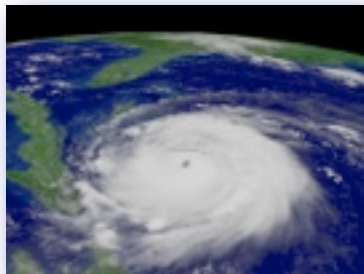
The CHMA Sectional Mapping Program will be updated every 3 weeks with new data. The maps begin in August 2011 and continue through the most current scouting cycle.

Growers and industry professionals can access the Sectional Mapping Program by visiting the CHMA website, [www.flchma.org](http://www.flchma.org), and clicking on the banner that says "CHMA Sectional Mapping Program". Growers are asked to sign up for the program by providing their name, email, and creating a username and password. Once a grower is logged into the program they have two options to choose from, the cycle data page and the presentation page. The CHMA website contains video tutorials about each of these aspects of the program.

### ***Citrus Grower Survey of Pre-harvest Drop Rates and Associated Production Practices***

Because of the general severe pre-harvest fruit drop this year and observations that some grove blocks do not have severe drop, we have constructed a survey to help determine why some blocks still do not have severe fruit drop. Please help us by participating in this survey. You can find the survey on the UF Citrus Research and Education Center Website:

[www.crec.ifas.ufl.edu](http://www.crec.ifas.ufl.edu) under Latest News.



### ***2013 Hurricane Season***

In case you haven't heard the climatologists at Colorado State University have come out with

their annual hurricane season forecast. Dr. Klotzbach and Gray forecasted 18 named storms, nine hurricanes, with four becoming major hurricanes. To give you a reference, the average is 12 storms, six hurricanes, with three becoming major hurricanes.

It is thought that the El Nino Southern Oscillation or ENSO has a pronounced affect on hurricane formation in the Atlantic Ocean. During El Nino conditions, the upper atmospheric air flow is zonal resulting in generally unfavorable conditions for hurricane formation. The latest forecast from the National Oceanic and Atmospheric Administration's (NOAA), Climate Prediction Center (CPC) is that the ENSO conditions are favored to be neutral in the Northern Hemisphere into the summer of 2013. The neutral or La Nina, ENSO

condition tends to be more favorable for hurricane formation.

### ***Agricultural Tax Planning - New Federal Tax Rate***

*(Author: Thomas J. Bryant, CPA is Tax Partner, Beasley, Bryant & Company, CPA's, P.A., Lakeland, Florida (863) 646-1373).*

**Determining your effective federal tax rate for 2013 has become more difficult.** New tax laws taking effect in 2013 contain some surprises and make this determination more complicated than in prior years. When congress passed new tax legislation in December of last year extending the Bush-era tax rates, it appeared that the only change was a new higher tax rate on the nation's wealthiest taxpayers. The difficulty lies in the number of hidden rate increases that affect not only the wealthier taxpayers, but also many others.

#### **Medical Surtax of 3.8%**

#### **Earned Income**

The 2010 health care act, also known as ObamaCare, increased the Medicare tax rate on earned income from **2.9%** to **3.8%** (**0.9% increase**) on wages or self-employment income over \$200,000 for singles and \$250,000 for joint filers.

#### **Investment Income**

A new but similar **3.8%** Medicare surtax tax on investment income, effective in 2013, was included in the same law with the same thresholds, income over \$200,000 for single filers and \$250,000 for couples. The new tax applies to rental income, interest income, dividends and most capital gains including land sales. This new surtax effectively raises the lower capital gain rate from **15%** to **18.8%** and the top capital gain rate from **20%** to **23.8%**.

#### **New 39.6% Top Tax Rate**

As stated earlier in this article, the new tax act adds a new top tax rate of **39.6%** on single filers with taxable income over \$400,000 and joint filers over \$450,000. Combining this with the new **3.8%** Medicare surtax will increase the top rate to **43.4%** and the phase-out of itemized deductions and personal exemptions discussed below will further add to your effective tax rate.



## **The AMT Tax**

The new tax legislation enacted in December of 2012 made some changes to the Alternative Minimum Tax (AMT), but it continues to be of concern to many taxpayers. Joint filers have an exemption of about \$78,750 and single filers about \$50,600 adjusted for inflation. However, the exemption begins to decrease when joint filers have over \$150,000 of income and single filers \$112,000. Combining the exemption phase-out with the **28%** AMT rate, the taxpayer becomes subject to an effective AMT rate of **35%**. Taxpayers falling within the taxable income range of \$150,000 to \$450,000 are exposed to this **35%** marginal AMT.

## **Deduction Phase-outs**

The new tax act brought back the itemized deduction and personal exemption phase-out when adjusted gross income exceeds \$250,000 for single taxpayers and \$300,000 for couples filing jointly. This may result in a significant increase in the taxpayer's effective tax rate depending on the amount of itemized deductions lost and the number of personal exemptions eliminated.

## **Estate and Gift Tax Rate**

The new tax act increased the estate and gift tax rate from **35%** to **40%**. However, the \$5 million (\$10 million for couples) exclusion was made permanent and indexed for inflation beginning in 2012. As a result, the exclusion for 2012 is \$5.12 million. The estate tax portability election was made permanent and the step up in basis was also maintained.

## **Summary**

The message here is that tax planning and estimating tax payments have become more confusing. Working with your tax professional using very detailed tax preparation systems that can prepare accurate projections of your tax position, considering various options, can be of great value in making important tax decisions. I have covered much of the above information in previous articles, but thought it might be helpful to bring it all together as a timely review.

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).



## ***Pesticide News & Information***

### **USDA Releases 2011 PDP Report**

The U.S. Department of Agriculture's Agricultural Marketing Service (AMS) released the latest summary of the Pesticide Data Program (PDP) last month. In its 21st annual summary of the program, the AMS stated that for the calendar year 2011 overall pesticide residues found on foods tested were below the maximum legal residue levels set by the U.S. Environmental Protection Agency to protect consumers and workers from exposure to pesticides. In plain terms, the AMS stated in its report: "The data reported by PDP corroborate that residues found in fruit and vegetables are at levels that do not pose risk to consumer.

According to the report, in 2011, 11,894 food samples were tested by PDP; 32 samples (0.27 percent) exceeded the pesticide residue tolerance level set by the EPA and 399 samples (3.4 percent) were found to have residues with no established tolerance level. Of the 32 samples with residue levels exceeding established tolerance levels, 25 were imported and 7 were domestic. Of the 399 samples that tested positive for residues with no established tolerance, 280 were imported, 115 were domestic and 4 were of unknown origin.

The PDP sampling and testing program operations are carried out with the support of 13 states: California, Colorado, Florida, Maryland, Michigan, Minnesota, Montana, New York, North Carolina, Ohio, Texas, Washington and Wisconsin. Testing occurs at both state laboratories and at the AMS National Science Laboratory and the USDA Grain Inspection, Packers and Stockyards Administration Laboratory. While it is not designed for enforcement of tolerances, PDP informs the U.S. Food and Drug Administration and the EPA if residues exceeding the tolerance are detected or if no EPA residue tolerance has been established for a residue found.

Fresh and processed fruit and vegetables made up 82.3 percent of total samples tested in 2011. The AMS estimated that 72.7 percent of samples were from U.S. sources, 22.8 percent were imports, 2.8 percent were of mixed origin and 0.7 percent were of unknown origin. Those foods included: baby food (green beans, pears and sweet potatoes), canned beets, cabbage, cantaloupe, cauliflower, cherry tomatoes, hot peppers, lettuce, mushrooms, onions, orange juice, papayas, plums, snap peas, canned and frozen spinach, sweet bell peppers, tangerines and winter squash. Commodities were also tested. Samples are collected close to the point of consumption and are prepared with a process assigned to emulate consumer practices. Drinking water samples collected at water treatment facilities in three states and from private domestic wells and school or childcare facilities showed low levels of detectable residues. Residues found in drinking water were found in both drinking water and groundwater. None exceeded established maximum Contaminant Levels, Health Advisories, Human Health Benchmarks for Pesticides, or Freshwater Aquatic Organism criteria.

The PDP was initiated in 1991, and plays an important role in the implementation of the 1996 Food Quality Protection Act, which directs the Secretary of Agriculture to collect pesticide residue data on foods that are highly consumed—particularly by infants and children. Those foods include both domestic and imported canned and fresh vegetables, soybeans, eggs, dairy products and water. The U.S. EPA uses PDP data in its verification process to ensure all sources of exposure to pesticides meet the safety standards set forth in the Act. (*Food Safety News*, 3/4/13).

### **Promising Pheromone Research**

Pheromones are chemical substances secreted or excreted by species that when released into the environment can affect the behavior or physiology of other organisms. These chemicals trigger social responses and are crucial to the mating systems in a wide range of organisms. Researchers from Sweden's Lund University, have found a single gene mutation in the moth genus, *Ostrinia*, has led to the species' ability to produce an entirely new scent.

Male moths have the ability to pick up the scent

of a female moth from a distance of several hundred meters. As females produce sexual pheromones, the males are guided to them by the scent compounds. Most of the 180,000 species of moth and butterfly in the world communicate using pheromones, so small differences between the different scents is crucial in order for males to find females of their own species.

The Lund researchers had previously shown that new species of moth can evolve as a result of changes in the female moths' scent. The researchers have now published a study on how these changes come about at genetic level by examining one of the genes that controls the production of pheromones. In this case, the mutation and a substituted amino acid in an enzyme result in a new scent substance. The enzyme is active in the process that converts fatty acids into alcohols, which constitute the ingredients in many moth scents. "Our results show that a single mutation, which leads to the substitution of a critical amino acid, is sufficient to create a new pheromone blend", says Professor Christer Löfstedt from the Department of Biology at Lund University.

Unlike conventional pesticides, pheromones, do not damage other animals, nor do they pose health risks to people. Instead, they are responsible for disrupting the reproductive cycle of harmful insects. They also can be used to lure the pests into traps that can help farmers track insect population growth and reduce the amount of insecticide they use. "Pheromones are already one of the most frequently used methods for environmentally friendly pest control", says Dr. Löfstedt. "With this knowledge, we hope in the future to be able to tailor the production of pheromones in yeast cells and plants to develop a cheap and environmentally friendly production process." (*Environmental News Network*, 2/22/13).

### **Gowan MSR®**

The Gowan Company has requested the cancellation of Florida special local needs registration FL96006 for the use of oxydemeton (MSR®) on grapefruit, lemon, and orange as well as the section 3 registration for the product (EPA registration number 10163-220). (*Federal Register*, 2/20/13).

### **Mandatory Labeling Bills Introduced**

The presence and subsequent failure of Proposition 37 on California's ballot in November brought the genetically-engineered labeling debate into the national spotlight. In Florida, Rep. Michelle Rehwinkel-Vasilinda and Sen. Maria Lorts Sachs have introduced mandatory labeling bills that will be considered over the next few months. The bills, HB 1233 and S 1728, will require labeling for all foods that contain more than 1 percent GE ingredients. This would include plants that have been altered with alien genetic material to create genetic combinations that do not occur naturally. During the November election, the opposition to California's Prop. 37 outspent the "Yes on 37" campaign 5-to-1. The bill, which started off with a 2-to-1 lead in some polls, ended being defeated 53 percent to 47 percent. (Broward-Palm Beach New Times, 3/5/13).



## ABANDONED GROVE INITIATIVE



### KEEPING YOUR GREENBELT TAX EXEMPTION FOR CITRUS

Abandoned and unmanaged citrus groves harbor pests and diseases that threaten to destroy Florida's citrus industry. By destroying unwanted and unproductive citrus trees, grove owners may qualify for the lowest tax rates available by simply following these steps:

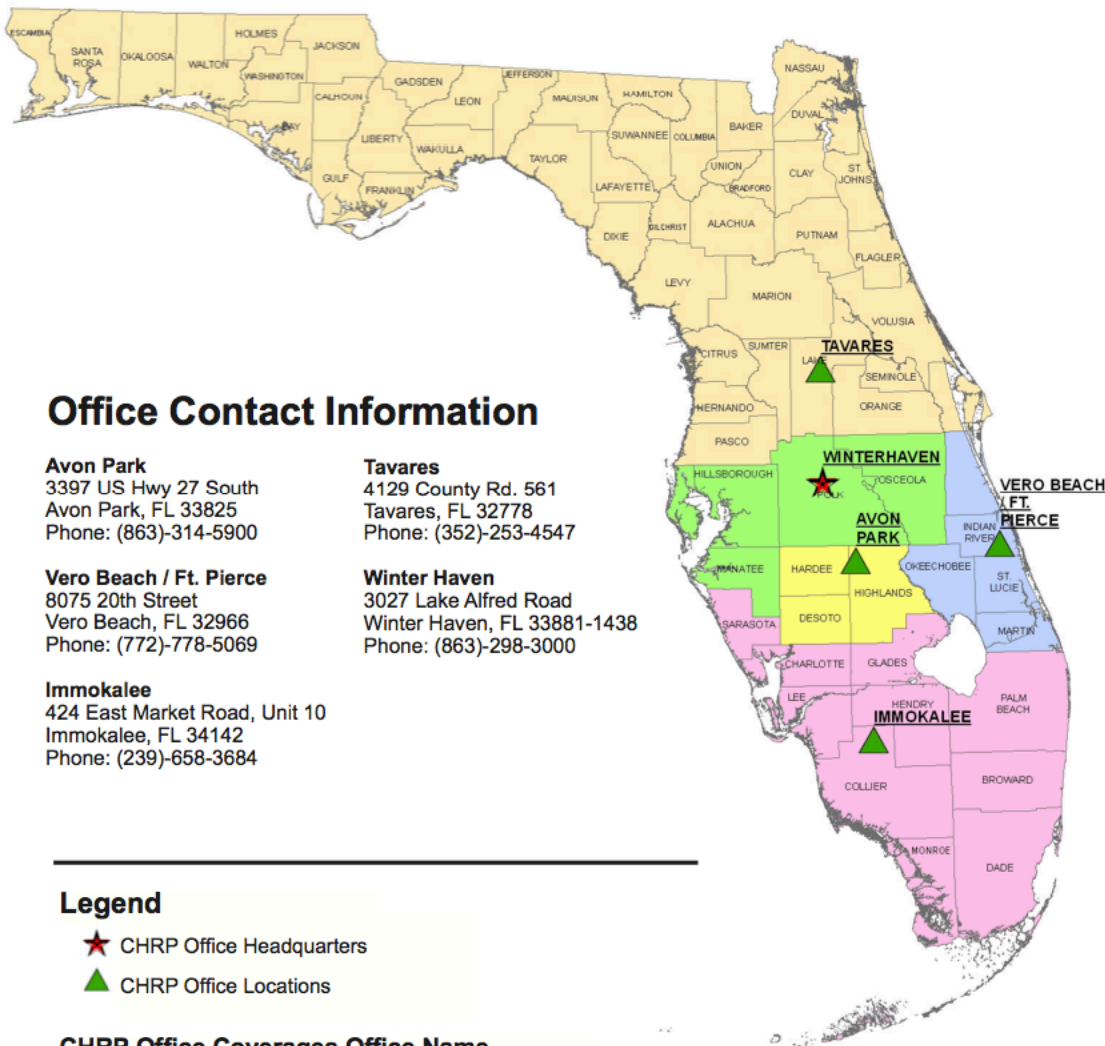
1. Contact your local FDACS/ Division of Plant Industry (DPI) Field Office and request an information packet on the Abandoned Grove Initiative.
2. Contact your local County Property Appraiser and verify their participation in our Abandoned Grove Program.
3. Destroy citrus trees in abandoned, unmanaged or diseased groves at owner's expense and call DPI for destruction verification and an Abandoned Grove Compliance Agreement.

Helpline: 1-888-397-1517

[www.FreshFromFlorida.com/pi](http://www.FreshFromFlorida.com/pi)



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## Legend

- ★ CHRP Office Headquarters
- ▲ CHRP Office Locations

## CHRP Office Coverages Office Name

- AVON PARK
- VERO BEACH/FT. PIERCE
- IMMOKALEE
- TAVARES
- WINTER HAVEN