

# Citrus Notes

**Polk County Extension Service**

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## December 2012

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*Dear Growers,*

*Time is running short for growers interested in registering for the Florida Citrus Show in Ft. Pierce next month. A link for online registration is included for your convenience. There is also a “certified pile burner” class scheduled for Immokalee in mid-February. Dr. Gene Albrigo is once again providing citrus flower bud induction advisories and I included his last report with a link to the flower model. We are again providing weekly citrus leaf freezing temperatures to growers during the winter. This information is possible through a grant with the Southwest Florida Water Management District. Our tax planning article this month deals with contractors or employee relationship. Don’t forget our February Polk County OJ Break and the HLB research conference. There are also a couple of articles of interest in the pesticide news and information section this month.*

*Enjoy,*

Chris Oswalt  
Citrus Extension Agent  
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Bartow, FL 33831-9005

## 2013 Florida Citrus Show



The Florida Citrus Show will be held on January 23<sup>rd</sup> and 24<sup>th</sup> 2013 at the Havert L. Fenn Center in Ft. Pierce. Program information and registration can be found at the following website: <http://www.citrusshow.com>.



### *Certified Pile Burner Class Offered*

Dr. Mongi Zekri our extension colleague in the Hendry County extension office in LaBelle wanted me to pass on this important program information:

The Florida Division of Forestry and The University of Florida Cooperative Extension Service will be conducting a Certified Pile Burners Course on Tuesday, **February 12, 2013**. This course will show you how to burn piles *legally, safely, and efficiently*. Most importantly, it could save a life. Registration is required to attend, and class size is limited to the first 50 people. **Registration fee: \$50.** The \$50 fee covers the training sessions, a booklet with all the presentations in color, other handouts, refreshments, and lunch. Detailed information is attached including the registration form.

### *2012-13 Citrus Flower Bud Induction Advisories*



The following information has been developed as part of the Decision Information System for Citrus.

[L. Gene Albrigo](#), Horticulturist Emeritus Citrus Research & Education Center, Lake Alfred, FL This is a service to our citrus growers posted on the CREC website. The internet Expert System on intensity and time of bloom can be accessed anytime: <http://disc.ifas.ufl.edu/bloom/>

Flower bud induction advisory # 3 (12/19/12).

**Current Status:** The accumulated hours below the threshold for induction, <68° F, through December 18 were 650 to 1000 from southern to northern citrus areas. Another 100+ hours are predicted for the next week. The minimum hours in southern areas will be about 100 less than the desired 850 after next week. That is the good news. The not as good news is that bud growth, probably mostly first 2 or 3 buds at terminal shoot ends, have initiated growth and bloom the dates for this cohort of growing buds is late January to early February. Since cooler weather is usual in January the actual bloom dates will probably be later, but potentially still earlier than normal. Now back to better news. Weather projections call for cool weather with good induction conditions until Christmas. There appears to be a warming trend coming the Sunday before Christmas. Sebring is expected to go from a daily high of 70 to 75 and then 80° F on Christmas day. If weather continues in the 80s for Christmas week, you can expect a second cohort of buds to start growing. That would be a good time to apply a stress enhancing spray, particularly in southern citrus growing areas.

If with additional cool temperatures 800 hours below <68° F are not reached, a flower bud induction enhancement spray of urea or a phosphorous acid product sprayed during the early part of the warm period probably will be effective. Growers can consider applying either 53 to 60 lbs of foliar urea/acre or a PO3 product at 3 pints to 2 quarts per acre depending on which product is used (60 % P (3pts) or if 26 % P (2 qts)). The chosen material should be applied in 80 to 125 gal of water early in a warm period. These products apparently increase the stress level and enhance the amount of flowering induced by the cool temperatures. We have not tested these sprays on HLB affected trees, but these trees, if not severely declined, may also respond.

Don't forget that winter freezes occur most often between Christmas and 15<sup>th</sup> of January. Freezes usually occur when a southern dip occurs in the Jetstream over the mid-West allowing cold arctic air to rapidly travel south before it can warm up. As of today, the Jetstream pattern is mostly laminar with a weak southern dip in the upper northwest, therefore so far so good. Moder-

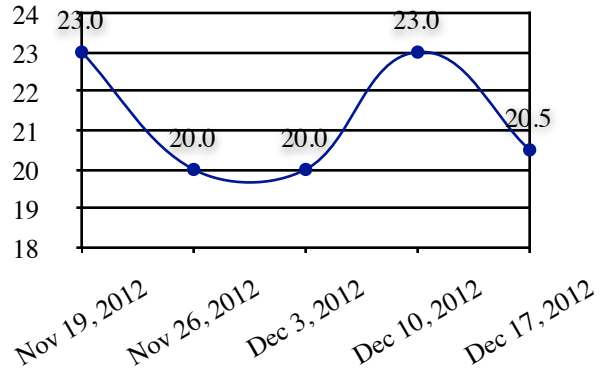
ate drought stress increases cold hardiness on healthy trees, also increases flower bud induction and prevents bud growth in warm weather. Remember that moderate drought stress can be a useful tool. Again follow the weather for cold and warm periods and act accordingly.

I will not be able to post an advisory again before 3<sup>rd</sup> of January as I am traveling and the Experiment Station will be closed from Christmas through New Year's day. If you have any questions, please contact me at ([albrigo@ufl.edu](mailto:albrigo@ufl.edu)). I will try to respond by email during this time period.

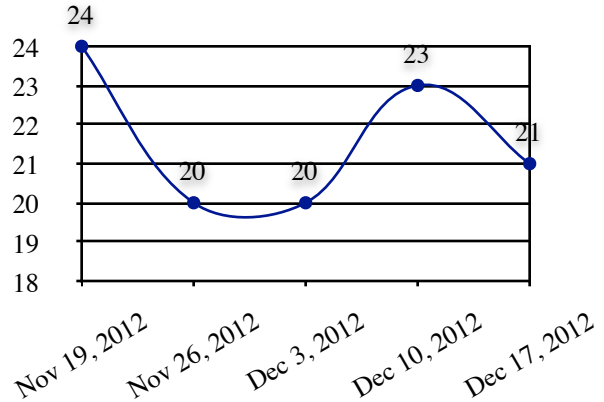
### Citrus Leaf Freezing Temperatures 2012-13

We have begun our citrus leaf freezing temperature determinations for the 2012-13 winter season. This is made possible through a grant with the Southwest Florida Water Management District for our Polk and Hillsborough County locations. The following graphs are the leaf freezing temperatures through the week of Christmas. You can definitely see the effect of cooler air temperatures on the citrus leaf freezing temperature. A few weeks back we had some cooler weather and this is nicely reflected in the decrease seen in the leaf freezing temperatures. Correspondingly you can see what warmer conditions have done to these temperature over the past few weeks.

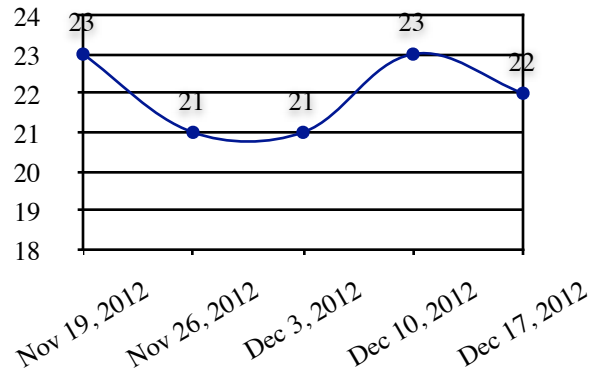
You can follow the weekly changes in the citrus leaf freezing temperatures by going to the following link: [http://fawn.ifas.ufl.edu/tools/coldp/crit\\_temp\\_select\\_guide\\_citrus.php](http://fawn.ifas.ufl.edu/tools/coldp/crit_temp_select_guide_citrus.php)



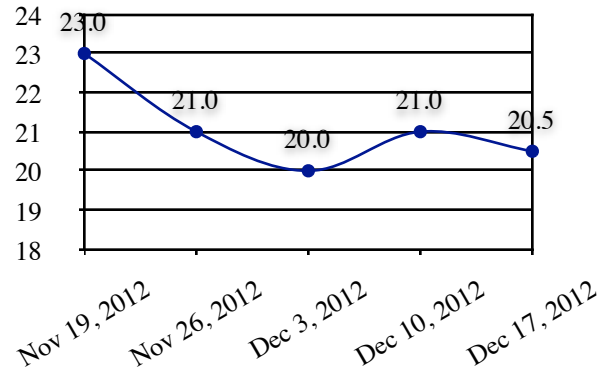
● Ft. Meade Valencia/Carrizo



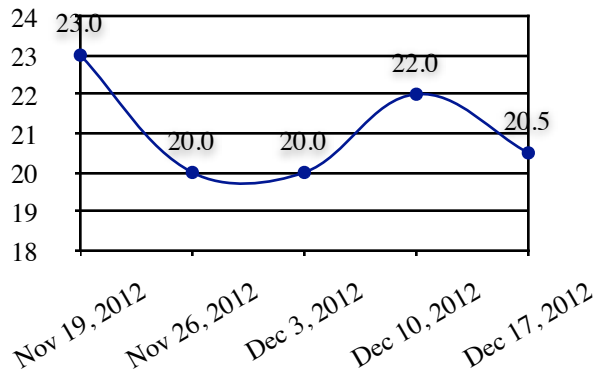
● Frostproof Hamlin/Swingle



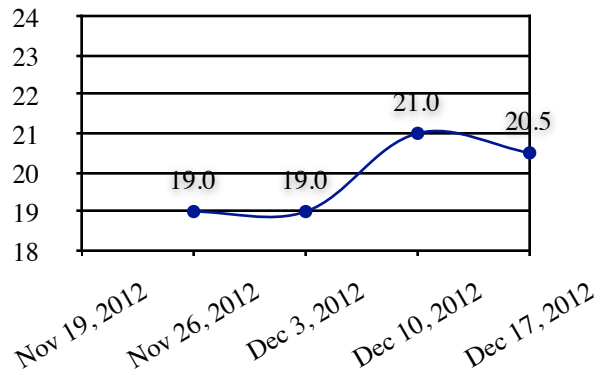
● Balm Hamlin/Swingle



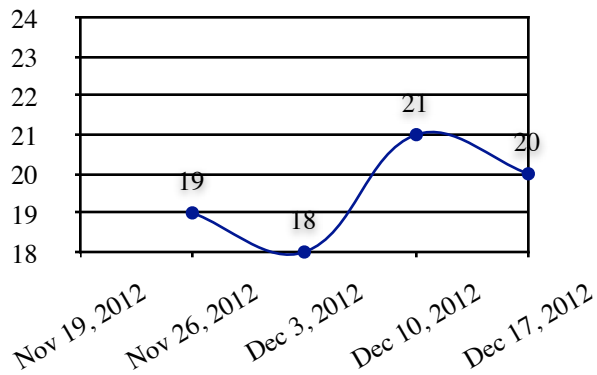
● Green Swamp Hamlin/Swingle



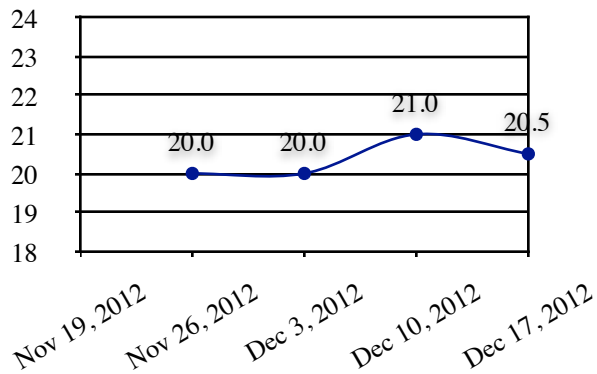
● Lake Alfred Valencia/Carrizo



● Umatilla Hamlin/Swingle



● Avalon Hamlin/Swingle



● Avalon Valencia/Swingle

### ***Agricultural Tax Planning Independent Contractor or Employee***

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

Many businesses, both large and small, when hiring workers are often faced with the question; is a worker an independent contractor or employee? Before addressing this issue, I would like to make a few comments on migrant and seasonal farm workers as there are some specific laws governing these workers. The courts have ruled that migrant and seasonal workers are generally employees. They may be employees of the farmer, a farm labor contractor or both. These workers are covered by the Fair Labor Standards Act (FLSA), and also The Migrant and Seasonal Agricultural Worker Protection Act (MSPA).

Migrant and seasonal workers are normally considered employees under the FLSA as:

1. their employers manage all aspects of the farm operation,
2. the workers perform unskilled tasks,
3. the workers contribute no capital to the operation, except for possibly a hand tool,
4. the workers have no opportunity to make a profit or suffer a financial loss, and
5. there is a degree of permanency in the relationship.

Independent contractors are not covered under the MSPA.

In general, the IRS looks at what is referred to as the 20 Question Test to determine whether or not a worker is an employee or independent contractor. A slightly different but very similar approach the IRS also uses is to group these questions into three categories; behavioral, financial, and type of relationship as discussed below.

- Behavioral Control – A worker is an employee when the business has the right to direct and control the worker. That is; how, when or where to do the work; what tools or equipment to use; what assistants to hire; where to purchase supplies and services; direct the order or sequence to follow; and what work is to be performed by a specified individual. Basic instructions about what work is to be done, but not how the work results are achieved, may indicate independent contractor status. Significant training of the worker by the employer on required procedures and methods indicates the business wants the work done in a certain way, suggesting employee status. No training of the worker such as a general repairman or plumber would indicate the worker is an independent contractor.
- Financial Control – Does the business control the financial aspects of the workers job? An independent contractor usually has a significant investment in equipment, tools or work animals. However, a significant investment is not necessary to be an independent contractor. If the worker can earn a profit or suffer a financial loss, he or she is most likely an independent contractor. If the worker makes his or her services available to the relevant market, he or she is most likely an independent contractor. Not being reimbursed for some or all of a worker’s expenses indicates the worker is an independent contractor. Employees are usually reimbursed for business related expenses and receive a paycheck on a regular basis such as, weekly, semi-monthly or monthly. Independent contractors are paid

by the job, which could be a set amount, by the hour or a combination of both.

- Type of Relationship – What is the relationship of the worker and the business? A written contract or agreement clearly describing the relationship of the business and the worker as an independent contractor is a strong indicator of the intent of the parties. If the worker receives employee-type benefits such as insurance, a pension plan, vacation pay or sick pay, he or she is most likely an employee. Permanency of the relationship between the business and the worker leans to an employer/employee status in the absence of a contract stating the worker is an independent contractor. The extent to which services performed by the worker are a key aspect of the regular business of the company is also a relationship consideration.

The IRS also looks at what is called the Reasonable Basis Test. This is often referred to as the “safe harbor” test. If you can show you had reasonable basis for treating a worker as an independent contractor, the IRS will not reclassify that worker as an employee. A reasonable basis exists if you have one or more of the following conditions.

- A court or IRS ruling in favor of treating similar workers as independent contractors.
- An IRS Technical Advise Memorandum (Revenue Ruling) issued to your company, indicating that the particular worker is not an employee.
- A past IRS payroll tax audit that didn’t find workers in similar positions at your company to be employees.
- A long standing, widely recognized practice in your industry of treating similar workers as independent contractors.

An excellent example of the long standing practice condition although not part of the citrus industry, but part of the general agricultural industry is the independent cowboy. A cowboy operating as an independent contractor has been a long standing practice in

Florida as well as the nation. Cowboys provide their own horse, stock trailer, cow dog, furnish their own supplies, and pay their own expenses. Cowboys offer their services to the relevant market, and can make a profit or suffer a financial loss.

Other examples of independent contractors are fence installers, tree pruners, irrigation specialists, equipment repairman, contract haulers and insecticide and herbicide contractors.

The question of independent contractor verses employee will continue to be a matter of concern, but having the right facts and conditions in place to support your position, is smart business practice.

For more information on this topic and other taxation of 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) .

### ***Polk County February 2013 Citrus Growers OJ Break***

Our annual Citrus Pest Management Guide Update

OJ Break will be held at the Stuart Conference Center in Bartow on February 14<sup>th</sup> 2013. Please mark your calendars for this very important meeting. I'll have more information and program details in the coming months.



### ***3<sup>rd</sup> International Research Conference on HLB***

The 3<sup>rd</sup> International Conference on HLB will again be held in Orlando at the Caribe Royale Hotel from February 4<sup>th</sup> through the 8<sup>th</sup> 2013. This time there will not be a grower day held the last day of the conference. The Grower Day has been set for Wednesday, March 6, 2013 at the Citrus Research and Education Center in Lake Alfred. Registration is now open and additional information can be found at: <http://irchlb.org/hlb.aspx>.



## ***Pesticide News and Information***

### **Statement on “Least Toxic” & “Last Resort”**

Recommendations and decisions to use “least toxic pesticides” and “pesticides as a last resort” have flourished in the last decade, but according to three scientific organizations – the Weed Science Society of America (WSSA), the American Phytopathological Society (APS) and the Plant- Insect Ecosystems Section of the Entomological Society of America (P-IE ESA) – these are not the correct approaches to the pesticide component of an Integrated Pest Management (IPM) program. The three organizations have joined to take an objective look at these two descriptions and prepared a position statement.

It is essential to practice integrated pest management (IPM), whether managing weeds, insect pests or plant disease - on the farm, on commercial sites, on public lands, or in or around the home. Key components of IPM include making the habitat unfavorable for pests, excluding pests where feasible, using proper sanitation practices, monitoring the infestation level, knowing the pest tolerance level for the specific situation and implementing the necessary management practices. Judicious use of pesticides is a critical component of many IPM programs. Judicious (careful) use refers to various practices - following all label directions and making all appropriate stewardship decisions required in the particular situation. This includes applying a product registered for the target pest(s) after accurate pest identification, and consideration of the level of infestation and the potential for economic, health or other negative pest impacts. Careful use extends beyond pesticides to household chemicals, automobiles, medicines, alcoholic beverages, and countless other products that are part of our daily lives.

“Least toxic” implies there are pesticides available for every pest spectrum that are least toxic to everything else. This is not true. The toxicity of a pesticide depends on what is being evaluated and who or what may be affected. It is also important to remember that toxicity is not the same as risk, which is dependent on both toxicity and exposure. The risk associated with the use

of pesticides and other chemicals is managed by establishing safe exposure levels based on the toxicity specific to each product. Assigning a “most” or “least” toxic rating does not equate to actual risk when the product is properly applied.

“Last resort” implies that pesticides will work as well when every non-chemical control technique is attempted first. However, delaying application of a pesticide can cause buildup of the pest(s) in crops, gardens, buildings and other sites, with negative impacts on yield, quality and/or health. In fact, delaying treatment can significantly increase the ecological and economic damage to crop and non-crop areas. Using pesticides as the last line of defense can result in a more limited choice of pesticides, as well as reduced crop tolerance, the need for higher rates, and less effective control because of higher infestation levels and/or more tolerant pest stages. For example, seedling weeds and early-stage insect larvae and diseases are usually more easily controlled than later pest stages. Effective pesticide choices, when they are applied as a “last resort,” means fewer options to rotate pesticides, which is a critical step in preventing a pest from becoming resistant to a pesticide. “Last resort” pesticide strategies may also increase the need for multiple products and higher application rates to control the pest effectively. The term also suggests pesticides are always the worst choice, which is not true. First using non-chemical techniques that are ineffective or inefficient has the potential to add to the cost of pest management, intensify the pest problem or create new problems.

Finally, by branding pesticides as the “last resort” choice certainly does not stimulate a strong public interest in funding education on their proper use. Pesticides are widely used, but discretionary federal funding of the U.S. Pesticide Safety Education Program has been eliminated in 2011 and 2012. This program is vital to educate pesticide users and dealers who must be certified to apply or sell pesticides, and to teach the public how to use pesticides safely. There is no benefit or scientific basis to simplistic messages like “use least toxic pesticides as a last resort” for the large number of pesticide users who apply pesticides according to the label and practice good stewardship. Nor are these messages beneficial for those who neither seek training nor adequately read the label believing instead that it is safe, practical, and effective to simply choose a product considered a “least toxic pesticide” and apply it

only as a “last resort.” These messages hinder pesticide safety and stewardship education and practices that are in the best interest of the pesticide user, our food supply, public health and ecosystem preservation. (WSSA/APS/P-IE ESA joint statement, 11/12/12).

### **Organic Residue Testing**

In order to make sure that farmers are not using banned pesticides or genetically-modified organisms, organic food will be forced to undergo periodic residue testing starting in 2013, USDA officials have announced. The agency first implemented regulations governing organic food production 10 years ago, and since then, only a select few private and accredited firms have been responsible for testing the farms that grow such produce, according to Bill Tomson of the *Wall Street Journal*. The reason, he says, is that current USDA regulations offer “little guidance” regarding testing procedures - specifically the reasons behind such examinations and the scheduling of them. All organic food processors must undergo an initial inspection in order to become certified as organic food producers, Tomson explains, but there are regulations on the books requiring farms to be re-evaluated on a regular basis. “The USDA said it is mandating that agents test annually a minimum of 5% of the farms or production facilities they are contracted to monitor,” Tomson wrote. “That is enough testing, the USDA said, to discourage use of prohibited substances without raising costs to the organic industry that has to pay for the testing.” Currently, there are less than 100 accredited agents allowed to complete residue tests on the approximately 30,000 organic food producers across the globe that currently market their wares in the US, Tomson said. The USDA will reportedly allow those agents to determine the 5% of the farms that will be tested each year, as mandating which facilities are tested would increase costs. The USDA said the new testing requirements will protect the integrity of the organic food industry. Periodic residue testing, it said, will discourage the mislabeling of organic food that consumers buy in supermarkets. Tomson added that it was “an audit performed by the USDA’s inspector general that the USDA said prompted its decision to mandate periodic testing. Auditors interviewed four of the agents that monitor organic food producers in the U.S. and found that none of the agents were conducting periodic testing.” (redOrbit, 11/12/12).

**Information for the next Certified Pile Burners Course:**

The Florida Division of Forestry and University of Florida Cooperative Extension Service will be conducting a Certified Pile Burners Course on Tuesday, **12 February 2013**. This course will show you how to burn piles *legally, safely and efficiently*. Most importantly, it could save a life. If you burn piles regularly, don't put off registering for this training. When the weather is dry, certified pile burners will receive priority for authorization to burn. Also, certified pile burners are allowed to burn up to two hours longer per day and get multiple day authorizations. Don't wait. The number of trainings offered and attendance at each training is LIMITED. This training will be held from 8:00 am till 5:00 pm at the Southwest Florida Research and Education Center located in Immokalee, Florida. Included are a registration form and program agenda. See <http://www.imok.ufl.edu/> for directions to facility.

Registration is required to attend and class size is limited to the first 50 people. To attend please send the following information (see form on next page):

1. Your full name (as wanted on your pile burning certificate).
2. Your mailing address (where you want the certificate mailed).
3. Your Division of Forestry Customer Number (It is the number that you are required to give the DOF when you call in for your burn permits. If you do not know it please call the local DOF office and ask them for it).
4. Your email address (if you have one) and/or contact phone number.
5. A check for **\$50.00** made out to **Hendry County 4-H**.

The first fifty individuals to provide these five requirements will be registered; there will be a 7-day non refundable fee limit. If you do not make the training and did not contact our office at least one week before the class, you will not receive a refund. There will be a test at the end of the session. You must receive a grade of 70% or higher on the exam and demonstrate a proper pile burn with your local DOF office to become certified. Once you are certified it will be noted with your customer number, thus it is important for us to have the proper number. If you do not have a customer number the DOF office will set one up for you. Fill out the registration form on the next page and return as directed.

Sincerely,

**Dr. Mongi Zekri**  
**Multi County Citrus Agent**  
**Office phone: 863 674 4092**  
**Cell: 239 595 5494**  
[maz@ufl.edu](mailto:maz@ufl.edu)



**Florida's Certified Pile Burner Training**  
**Tuesday, February 12<sup>th</sup>, 2013**  
**UF-IFAS Southwest Florida Research and Education Center**  
**2685 SR 29, Immokalee, FL 34142**  
**See: <http://www.imok.ufl.edu/> for directions**

1. Registration	08:00 – 08:30
2. Opening Comments and Introduction	08:30 – 09:10
3. Fire Weather	09:10 – 09:50
4. BREAK	09:50 – 10:00
5. Smoke Management	10:00 – 11:20
6. Open Burning Regulations	11:20 – 12:15
7. LUNCH	12:15 – 01:15
8. Planning and Implementation	01:15 – 02:30
9. Safety	02:30 – 03:10
10. BREAK	03:10 – 03:20
11. Public Relations	03:20 – 04:00
12. Wrap Up and Final Test	04:00 – 05:00

**Please bring a Pencil for the Exam!**





**Q: Why should I be a certified pile burner?**

A: Certified pile burners are trained to burn piles **legally, safely and efficiently**. Most importantly, it could save a life. Also, when the weather is dry, certified pile burners will receive priority for authorization to burn by the Florida Division of Forestry (DOF). Also, certified pile burners are allowed to burn up to two hours longer per day and get multiple day authorizations.

**Q: What is a Pile Burner Customer Number?**

A: When you call the DOF for an authorization to burn, you will be assigned a personal customer number. This number references your information so it doesn't need to be gathered each time you call for an authorization. You must have your individual DOF customer number in order to be certified.

**Q: Is there a test?**

A: Yes, the test is 20 questions and open-book. You must receive a score of at least 70% to pass.

**Q: What if I don't pass?**

A: Very few people fail the test but if you do, you will be provided another opportunity to take the test at a later date. If you fail the second time, you must re-register and take the training again.

**Q: Why do you ask for my email on the application form?**

A: Email is the fastest and most convenient method to inform registrants of their registration status. If no email address is provided then all correspondence will be sent through the federal mail. This can take several days to relay messages and this may not be practical if changes are made to the course schedule or for last minute registrations.

**Q: How much does it cost to register for the training?**

A: Registration for the training is \$50 per person and includes lunch, training materials and testing.

**Q: How long does my certification last?**

A: As long as the person with the certification uses their number at least 5 times in a period of 5 years their certification will not expire under the current program. You **MUST** complete the certification burn within a year of taking the class.

**Q: Will certified burners be notified if their certification expires?**

A: Yes, notification will be sent out to them to let them know of their upcoming certification expiration date.

**Q: Will I be certified at the end of the one day training?**

A: No, you will need to follow the written instructions that you will receive from the Division to become certified. You will need to complete a simple burn plan, have it reviewed and approved locally by the DOF and also have the burn itself reviewed and approved by the DOF. From that point, the local DOF office will send the expected documentation to Tallahassee to recommend certification for you.

**Q: Is there a minimum age to be a certified pile burner?**

A: Yes, you must be at least 18 years old to take the test and be a certified pile burner.

**REGISTRATION FORM**  
**Florida's Certified Pile Burner Program**

*Tuesday, February 12<sup>th</sup>, 2013*

**c/o Dr. Mongi Zekri**

**UF-IFAS Hendry County Extension Office**

**P.O. Box 68**

**LaBelle, FL 33975-0068**

**Registration is required to attend and class size is limited to the first 50 people.**

**Registration fee: \$50**

**The \$50 fee covers the training sessions, a booklet with all the presentations in color, other handouts, refreshments, and lunch**

Please send this form and a check for **\$50.00**, payable to **Hendry County 4-H** to:

Dr. Mongi Zekri  
University of Florida IFAS  
Hendry County Extension Office  
P.O. Box 68  
LaBelle, FL 33975-0068

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Name

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Mailing address

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Email address

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Phone Number

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DOF Customer Number