

Citrus Notes



Polk County Extension Service
PO Box 9005, Drawer HS03 • Bartow, FL 33831-9005
(863) 519-1052, email: wcoswalt@ufl.edu

Hillsborough County Extension Service
5339 County Road 579 • Seffner, FL 33584-3334
(813) 744-5519, Ext. 54131



December 2015

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Dear Growers,

*The following are grower events planned for
the near future:*

December 3rd December OJ Break (a.m.)

*December 3rd CRDF Thermotherapy Field Day
(p.m.)*

January 7th January OJ Break Field Tour

Enjoy the issue,

Chris Oswalt

Citrus Extension Agent
Polk/Hillsborough Counties
863-519-1052
P.O. Box 9005, Drawer HS03
Bartow, FL 33831-9005

December OJ Break

Our December OJ Break will be held at the UF/IFAS Citrus Research and Education Center, Ben Hill Griffin Auditorium located at 700 Experiment Station Road in Lake Alfred. It will be held on Thursday, December 3, 2015, beginning at 10:30 a.m.



The OJ Break will be covering citrus cold protection using microsprinklers, critical citrus leaf freezing temperatures and cold protection resources available on the Florida Automated Weather Network (FAWN).

A few years ago a study was done to quantify the effect of microsprinklers under the canopy of mature citrus trees. We will be presenting the results of that particular study. In addition, we will be reviewing critical citrus leaf freezing temperatures and their use in determining when to turn off microsprinkler irrigation systems after a freeze event.

Rick Lusher, Director of FAWN, will be updating us on the cold protection tools and resources available through the FAWN network. There have been a number of additional stations added to FAWN and an expansion of citrus cold protection tools.

There will be lunch after the OJ Break which will mark the start of the CRDF ThermoTherapy Field Day, **please see the next article for Field Day and lunch registration information.** Lunch is part of the ThermoTherapy Field Day not the OJ Break.



CRDF ThermoTherapy Field Day

The Citrus Research and Development Foundation invites you to a ThermoTherapy Field Day that will begin with lunch on December 3, 2015, at the UF/IFAS Citrus Research and Education Center, Ben Hill

Griffin Auditorium at 700 Experiment Station Road in Lake Alfred. If you plan to attend both the OJ Break and the ThermoTherapy Field Day, or just the Field

Day, please register (including lunch) using the following eventbrite link:

<https://thermotherapyfieldday2015.eventbrite.com/>

or you can use the attached registration flyer. **If you only want to attend the ThermoTherapy Field Day and do not wish to meet at the Center, please follow the Field Day directions located on the attached flyer. We would still need you to preregister.** This will insure we have an adequate quantity of printed materials to have available at the field site.

January OJ Break - Field Tour

On January 7, 2016, our OJ Break will be a field tour of the St. Helena and Wheeler rootstock trials. At the St. Helena site, Dr. Jude Grosser will be presenting the latest information on the trial. This will be our fifth year visiting this trial and many of the rootstocks used in the trial have been released to citrus nurseries and are now available to growers. We held off on scheduling the field tour until closer to harvest so you could get an idea on fruit retention.

The second stop will be a cooperative young (trees are two-years old) rootstock trial of Dr. Bill Castle with Wheeler Farms right down the road from St. Helena. In this trial there are additional rootstocks on three scions. I have attached a registration form, along with a map of the stops. We are asking that you meet at the St. Helena site at 10:00 a.m. to begin the tour. After we visit the St. Helena site we can then travel over to Wheeler Farms' site where Dr. Castle will be providing some additional information on the trial. We are ordering boxed lunches for the field day so, make sure you register and make you lunch sandwich selection. Plan to bring a folding chair or sit on your tailgate for lunch. Our sponsor for the field tour and lunch is Matt Shook and Harrell's LLC.

Florida NRCS Announces Signup Cutoff Date for Key Farm Bill Program

State Conservationist Russell Morgan with the USDA-Natural Resources Conservation Service (NRCS) announces December 18, 2015, as the cutoff date for the Environmental Quality Incentives Program (EQIP) sign up for the fiscal year 2016.

EQIP offers financial and technical assistance to install structural and management practices on eligible non-federal lands to address natural resource concerns. Conservation treatment activities for EQIP are carried out in accordance to a conservation plan that is developed with the landowner or manager.

For citrus, the EQIP has been used to provide cost share funding to convert sprinkler or volume gun irrigation systems to efficient low volume irrigation systems. It is also used to upgrade poorly designed low volume systems to become more efficient. Replacing old, leaking poly tubing may also be cost shared. All irrigation systems must meet NRCS specifications after they are replaced or repaired in order to be eligible for payment. Implementing a detailed irrigation water management plan may also be eligible for cost share funding, as well as other practices as needed.

State-wide priorities for EQIP include erosion control, water quality, water quantity, animal / plant health and confined livestock operations. Individual county priorities may vary slightly due to locally established objectives.

Applicants must meet program eligibility requirements. These include meeting the Adjustable Gross Income requirement (less than \$900,000). Applicants must be a farm of record or establish farm records with the Farm Service Agency. Entities that apply must obtain a Dun & Bradstreet Universal Numbering System (DUNS) number and become registered in the Central Contractor Registration (CCR) system.

For an application or additional details on these Farm Bill programs, and for specific eligibility requirements to participate, contact Edward Sheehan, District Conservationist at, USDA-NRCS, 1700 Hwy 17 S, Ste 2, Bartow FL 33830; Telephone: (863) 533-2051 ext 3. In Hillsborough County contact Lisa Alamo, District Conservationist at USDA-NRCS, 201 S. Collins St., Ste 202, Plant City, FL 33563; Telephone: (813) 752-1474 ext. 3.

Citrus Flower Bud Advisories Available this Season

Once again Dr. Gene Albrigo will be issuing citrus flower bud induction advisories. The first one of the season along with his initial seasonal information is located at the following website: http://www.crec.ifas.ufl.edu/extension/flowerbud/2016/11_05_15.shtml

The second advisory is at the following website: http://www.crec.ifas.ufl.edu/extension/flowerbud/2016/11_24_15.shtml

Agricultural Tax Planning - Less Stress Over Your Federal Tax Filing - Part 1

(Author: Thomas J. Bryant, CPA and Ryan Beasley, CPA).

You would be hard pressed to find someone who enjoys filing his or her federal income tax return or struggling at the last minute searching for documents and information their tax return preparer needs to complete their return. Some time spent early in the process and knowing the information your tax return preparer needs can ease the stress. This article is geared to the cash basis sole proprietor filing a Form 1040 and Schedule F, but also has application to other types of entities. In this article the terms tax return preparers and tax professionals are used interchangeably.

Due to the amount of information contained in this article, we have divided it into two parts. Part 2 will be in the January, 2016 issue of Citrus Notes.

Basic Information and Documents Required

Most CPA firms and legal firms doing tax work will send out Checklists or Organizers to repeat clients at tax return preparation time. A lot of the required information we have listed below will be covered on these forms. Take the time to accurately complete these forms on a timely basis and return them to your return preparer with your supporting information. It will save both you and your tax return preparer time **and save you money**.

For those using QuickBooks or other accounting software; a Working Trial Balance, Financial Statements, Journal Entries, and a detailed General Ledger for the year should be supplied. For those operating out of a checkbook, furnish Bank Statements for the entire tax year and a detailed spreadsheet of all income and expenses. Always use a separate checking account for your business.

Other Information and Documents Usually Furnished Include:

- Copies of all invoices and any other documents involving the purchase of capital assets during the tax year, such as farm equipment, trucks, autos, and purchases of/ or improvements to real property. Information on asset disposals or trade-ins should also be furnished, plus any leases entered into during the year. Under the new Tangible Property Regulations (TPRs); capital assets are either a separate Unit of Property (UOP) or are grouped into a UOP. You should group your fixed asset invoices into their corresponding units of property. The fixed asset information is also required for the preparation of your Florida County Personal Property Tax Return, if applicable.
- Also under the new TPRs incidental materials and supplies (M&S) may be currently deducted. Non-incidental M&S cannot generally be deducted until used. You should advise your tax return preparer of the procedures or policy you have put in place to make this determination.
- Provide the details of your De minimis Safe Harbor Election (DSHE) policy so that your tax return preparer can make your annual election. Generally most sole proprietors will have used the \$500 (\$2,500 as of January 1, 2016) limit for currently deducting items under their DSHE. Regardless of your elected limit, the determination is based on a **per invoice or per item basis** if shown on the invoice. Any additional costs such as shipping or installation are also included on the invoice; those costs must also be included in determining if the item(s) fall within the taxpayer's deductible limit. **Note: The new \$2,500 limit effective for 2016 may be used for earlier years as the IRS has stated it will not raise upon examination the issue of whether a taxpayer originally qualifying only for the \$500 limit uses the \$2,500 limit for years 2014 and 2015. You may want to review your capitalized items for the year to obtain the maximum deduction under the DSHE \$2,500 limit. This could be big! If you purchase 10 items for \$2,000 each and they are stated as such on the invoice and all other qualifications are met, you may deduct the entire \$20,000 currently.**
- Details of actual expenses incurred for autos and trucks used 50% or more in your farming business. This includes oil and gas, repairs, maintenance, insurance, tolls, etc. Also provide beginning and ending odometer readings for the year for each vehicle. Your preparer may have a choice in deducting either actual expenses or the standard mileage rate (57.5 cents for 2015). If any of your vehicles are also used for personal use, actual paid expenses and a log must be kept supporting the business use.
- All Form W-2's, 1099's, 1098's, K-1's and any other tax related forms that you receive.
- As part of the Obama healthcare law, you should receive a Form 1095-A, 1095-B, or 1095-C if you or anyone in your family had health insurance coverage during all or any part of 2015. Give copies of these forms to your tax return preparer. If you had health insurance for a part of 2015 but did not receive any of the 1095 forms, give your return preparer the details of who was covered and for what period of time. Your return preparer may be required to prepare additional forms and you may be required to pay a penalty if you do not meet any of the exemptions. If you purchased insurance through the Health Insurance Marketplace you may be entitled to a premium tax credit. The Form 1095-C should provide information to determine this.
- Taxpayers that have employees should provide copies of their federal Forms 941,

943, 944 and 940. Also provide a copy of the W-2 Summary and Form W-3. If your tax return preparer has prepared and filed all of the forms for you, he/she will already have copies.

- Amounts paid for meals, entertainment, and refreshments for business meetings or functions must be separately stated from business travel and lodging expenses. Actual receipts must be provided to your tax return preparer for these expenses or a sworn statement that you have these documents.
- Citrus growers should also provide harvesting income and costs, participation interests, patronage dividends, replanting costs, and pre-production costs.
- All details and documents regarding any water or soil conservation expenditures such as land clearing, brush removal, temporary roads, drainage ditches etc. should be provided as special treatment for these expenses is required.
- If your business includes timber, give details on any harvesting income and related expenses, management costs, restoration costs, and replacement costs.
- Amount and date of any estimated federal income tax payments.
- Any changes in your farm operations from the previous years. Any one time or unusual transactions, and any weather related or other damages including insurance reimbursements should be explained and supporting documents submitted.

Any or all of this information may be submitted electronically, on a flash drive or in hard copy. Electronically or on a flash drive would be preferable.

For information on other tax planning for farming, please contact me at (863) 640-2008 or tom@beasley-

bryantcpa.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.



Pesticide News & Information

Closer (sulfoxaflor) Cancellation Order Issued by EPA

On November 12, 2015, the EPA issued a cancellation order for Closer (sulfoxaflor). The link below provides more information on that cancellation. The cancellation means that the product can no longer be sold at this time. However, if growers still have this product on hand, they are permitted to apply the product previously purchased according to the label directions on the container. It is unknown at this time when sulfoxaflor may be reregistered.

<http://www2.epa.gov/pesticide-registration/sulfoxaflor-final-cancellation-order>

Please mark your calendar and plan to attend.

CRDF Thermotherapy Field Day- Dec 3 at CREC and Lake Wales

Pre-registration for BBQ lunch & Field Day is required by Dec 1.

Date: Thursday Dec 3, 2015, 12 noon 2:30 PM (following the Polk Co. OJ Break).

Field Day will showcase D. Wheeler's TT trials conducted cooperatively with Premier Energy, Dr. R. Ehsani and CRDF.

Afternoon presenters will be: Mr. David Wheeler, Premier Energy Team and Mr. Brandon Page (CRDF)

Four Easy Ways to Register by Dec 1 for lunch and to Attend the TT Field Day on Thursday Dec 3.

1. Online at <https://thermotherapyfieldday2015.eventbrite.com>
2. Fax the registration form below to 863-956-8767
3. Call Sarah White 863-956-8632
4. Email completed registration form to Sarah White sewhite@ufl.edu

Address for Field Day site: 2033 Tindel Camp Rd. Lake Wales, FL 33898
Latitude and Longitude: 27.982987, -81.570449

REGISTRATION FORM TT Field Day Thursday, Dec 3, 2015

Submit form to: Sarah White, sewhite@ufl.edu Phone: 863-956-8632 Fax: 863-956-8767

Participant Name: _____

Company Name: _____

Mailing Address: _____

Phone: _____ Fax: _____

Email: _____

Polk County OJ Break Field Tour

Thursday, January 7, 2016

The Polk County OJ Break Field Tour will give growers the opportunity to view two rootstock trial plantings. The St. Helena trial has various rootstocks on two scions. The Wheeler trial is two years old and has additional rootstocks on three different scions.

Field tour begins at 9:00 am at the St. Helena Field Site.

Please pre-register by January 4th.

Four Easy Ways to Register

1. Online at <http://polkrootstockfieldday.eventbrite.com>
2. Fax the registration form below to 863-534-0001
3. Call Gail Crawford 863-519-1042
4. Email completed registration form to Gail Crawford dorothy@c.ufl.edu

SCHEDULE

- 9:00 am – 10:30 am: Tour St. Helena Field Site
- 11:00 am – 12:00 pm: Tour Wheeler Field Site
- 12:00 pm: Boxed lunch

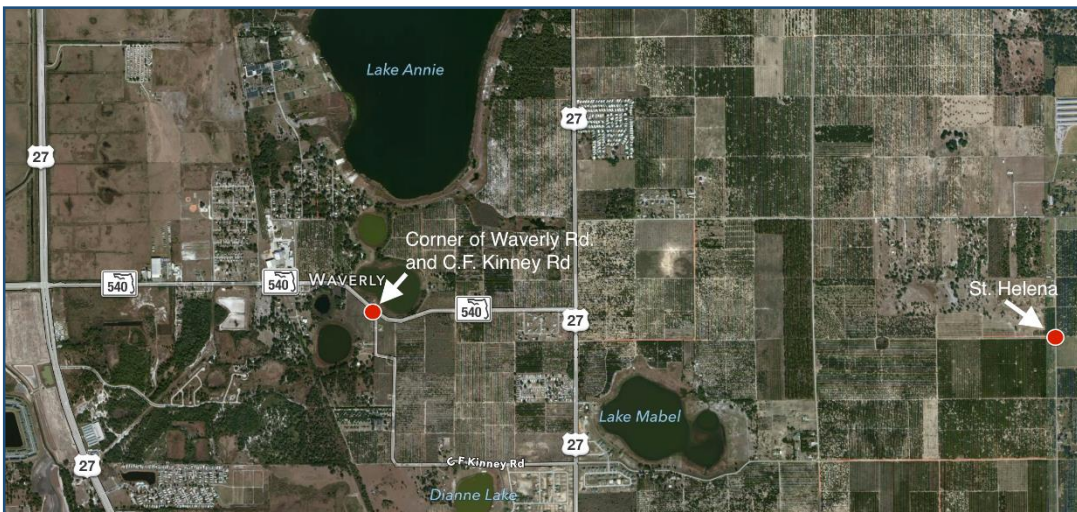
DIRECTIONS

St. Helena Field Site

From US 27 north of Lake Wales turn east onto FL 540 or Waverly Road. Proceed east to CR 17/Scenic Hwy. Proceed north on CR 17/Scenic Hwy to Tindel Camp Rd. Turn east on Tindel Camp Rd, Proceed to St. Helena Rd. Turn South on St. Helena Road and the Field Day is on the west side of the road.

Wheeler Field Site

From US 27 north of Lake Wales turn east onto FL 540 or Waverly Road. The trial will be located at the corner of Waverly Rd and CF Kinney Rd just on the other side of Waverly (before you reach CR17/Scenic Hwy).



Please bring a chair.



REGISTRATION FORM

Polk County OJ Break Field Day
Thursday, January 7, 2016

Online Registration:

Mail or fax completed registration form to:
Gail Crawford, Polk County Extension
PO Box 9005, Drawer HS03, Bartow, Florida 33831-9005
Fax: 863-534-0001

Participant Name: _____

Phone: _____

Email: _____

Boxed Lunch Preference (circle one): Ham Turkey Roast Beef Vegetarian

Please register by Monday, January 4, 2016

