

# Citrus Notes



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Vol. 12-02



**February 2012**

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*Dear Growers,*

*Lots of educational opportunities going on in the next 4 to 6 weeks. First up is the Mid Florida Citrus Foundation Field Day at the Conserv II project up in Avalon. Then the following week is a Citrus Research and Education Foundation Field Day in Lake Placid. The International Mechanical Harvesting Symposium will be held the first week of April and then the following week will be the 2012 Florida Citrus Growers' Institute in Avon Park. I know we have heard a lot of information about HLB and nutrition and Dr. Tim Spann provided an update on his current study analyzing yield and fruit size on HLB symptomatic and asymptomatic trees in south Florida. Our agricultural tax planning article looks at payroll taxes for 2012. There is additional information on the olive seminar from earlier this month and a reminder about bloom expectations and information on the copper application scheduler. Finally, the pesticide news and information section has some interesting articles for your review.*

*Enjoy,*

Chris Oswalt  
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**Mid Florida  
Citrus Founda-  
tion Field Day**



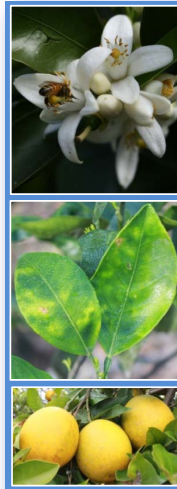
There will be a citrus field day held at the Mid Florida Citrus Foundation Grove at the Conserv II project in Avalon, FL on Thursday, March 1, 2012. The following outlines the presentations and speakers scheduled for this year's field day:

- 9:30 AM Welcome – Gary England
- 9:40 AM Large scale nutritional trial – Gary England, CES, Tavares
- 10:00 AM Evaluation of different programs for protection of young trees from psyllids and HLB  
– Dr. Michael Rogers, CREC, Lake Alfred
- 10:40 AM Leafminer monitoring and management; insecticide resistance in Asian citrus psyllid  
– Dr. Lukasz Stelinski, CREC, Lake Alfred
- 11:20 AM New and Promising USDA Rootstock Selections  
– Dr. Kim Bowman, USDA ARS, Ft. Pierce
- 12:00 PM Air temperatures within a Florida citrus grove using microsprinkler irrigation for cold protection  
– Chris Oswalt, CES, Bartow
- 12:20 PM Adjourn

CREC - Citrus Research and Education Center  
USDA ARS - United States Department of Agriculture  
Agricultural Research Service  
CES - Cooperative Extension Service

Registration required: Please follow this link to register: <http://www.eventbrite.com/event/2981749493>

For questions or special arrangements: Anna Perez (352) 343-4101 Ext. 2714 or [asperez@ufl.edu](mailto:asperez@ufl.edu)



**Citrus Research and Educa-  
tion Foundation Field Day  
in Lake Placid**

The UF/IFAS Citrus Research and Education Center will be hosting a citrus grower field day at their Lake Placid grove in Highlands County on Wednesday, March 7, 2012. The attached flier has all the information including pre-registration information. The field day is limited to the first 80 participants.

**International Sympo-  
sium on Mechanical  
Harvesting & Han-  
dling Systems of  
Fruits and Nuts**



This symposium will be hosted by the UF/IFAS Citrus Mechanical Harvesting & Abscission Program, at the Citrus Research and Education Center in Lake Alfred, FL. Dates for the symposium are April 2-4, 2012. Additional information on the program, along with registration information, can be accessed at the following website:  
<http://conference.ifas.ufl.edu/harvest/>



**2012 Florida Citrus  
Growers' Institute**

Mark your calendars for the 2012 Florida Citrus Growers' Institute on April 10, 2012, at South Florida Community College in Avon Park. Addi-

tional details including a program brochure and registration information will be available soon.

## ***Citrus Nutrition and HLB***

*(Author: Dr. Tim Spann, UF/IFAS, Citrus Research and Education Center, Lake Alfred, FL, email: [spann@ufl.edu](mailto:spann@ufl.edu))*



Efforts to manage HLB affected trees with an intensive nutritional program has become the norm for many growers. Such a program is only sustainable if the trees continue to produce a quality crop of fruit. However, when many Florida growers began to seriously look at a nutritional program as an option, there was little data available to quantify the effects of HLB on yield decline and there was no data about how infected trees performed on a nutritional program. Beginning in the 2008/09 harvest season we began to collect these data.

Our objective was to track HLB symptomatic and healthy – that is trees in the same grove with no detectable HLB visually or by PCR – trees of both Hamlin and Valencia varieties over time to see how they performed on a nutritional management program. At the time the project began most growers were still removing infected trees, so the project was begun in the Orange Hammock grove in Felda, FL belonging to Maury Boyd. We selected 10 trees of each status (healthy and HLB symptomatic) for each variety. For Hamlin, the trees were selected from within two adjacent beds; for Valencia the trees were selected within a single bed. Each year at harvest the trees are completely stripped and the fruit from each tree are analyzed using the sizing line in the packinghouse at the CREC. Each individual fruit is weighed and the average diameter is recorded; a total number of fruit per tree is also calculated.

During the first year, we did a detailed sorting, by hand, of the fruit on the symptomatic trees. From this we determined that > 95% of all symptomatic fruit (small, lopsided) on symptomatic trees were less than 2.4 inches in diameter. Thus, by observing the percentage of fruit on a tree each year that are less than this size we can see if the tree is producing more or less symptomatic fruit over time.

The tables show some of the data that we have collected to date. Not surprisingly, the HLB affected trees consistently yield less than the healthy trees and these differences are statistically significant.



However, depending on the year, HLB trees have yielded between about 1.5 boxes per tree to over 3 boxes per tree – after at least 5 years of known disease infection. Also, not surprising, the HLB affected trees have a greater percentage of fruit < 2.4 inches in diameter, but this too fluctuates seasonally. Note that there are fruit on healthy trees < than 2.4 inches; these are not HLB-symptomatic, but are naturally small fruit.

Statistically, when these data are analyzed, there is no significant interaction between tree health and year for either yield or percentage of small fruit. This means that the changes that occur from year-to-year are independent of those changes caused by HLB. Put another way, healthy and HLB trees respond similarly to environmental changes between seasons. Statistically, the percentage of small fruit has not changed for either variety over the 4 years of the study. This means that although the percentage of small fruit does fluctuate from year-to-year, we cannot say that it is increasing or decreasing at this time. In other words, the HLB affected trees being observed in this study, on Maury Boyd's nutritional program, are being maintained and are not declining.

These data provide support for the belief that HLB affected trees can, in fact, be maintained and continue to produce an economically viable crop to sustain our industry until a longterm solution to HLB is discovered.

<b>Hamlin: Average yield per tree and the average percentage of fruit per tree less than 2.4 inches in diameter for four harvest seasons.</b>				
	Avg yield per tree (lbs)		% of fruit < 2.4" diameter	
Year	Healthy	HLB	Healthy	HLB
2008/09	478.4	300.8	1.0	12.6
2009/10	338.3	134.5	6.5	15.7
2010/11	356.4	193.9	5.4	19.8
2011/12	537.5	230.1	1.5	5.9

<b>Valencia: Average yield per tree and the average percentage of fruit per tree less than 2.4 inches in diameter for three harvest seasons.</b>				
	Avg yield per tree (lbs)		% of fruit < 2.4" diameter	
Year	Healthy	HLB	Healthy	HLB
2008/09	309.6	145.4	1.0	7.8
2009/10	157.8	144.7	2.5	5.7
2010/11	274.5	180.6	0.4	3.9

## ***Agricultural Tax Planning Payroll Taxes - 2012***

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

Every year there are changes in the federal and /or state payroll tax laws. Some changes are due to built in or cost of living adjustments, some are due to extensions of the prior year changes, and others are due to new tax law changes. Listed below is a summary of the payroll tax rates and rules for 2012, as of **January 31, 2012**. This article focuses on agricultural businesses that have employees. In later articles I will address guest workers, day laborers, family employees and independent contractors.

## **Social Security and Medicare Tax for 2012 on wages paid and tips received**

- Employee Social Security (FICA) tax rate for January and February – 4.2%.
- Employee Social Security (FICA) tax rate for March 1 – December 31 – 6.2%.\*
- Employer Social Security (FICA) tax rate for Calendar year 2012 – 6.2%.
- The social security wage base limit for employee and employer for 2012 is \$110,100.
- The Medicare tax rate for both employee and employer for 2012 remains at 1.45% or a combined rate of 2.9%.
- There is no wage base limit for Medicare tax.
- Employers should implement the 4.2% employee tax rate as soon as possible. However, if you, as an employer, did not change the rate back to 6.2% at the end of 2011, you would have the 4.2% rate in your payroll system as this rate was in effect in 2011. In any case, you are required to have the 4.2% employee rate in effect no later than January 31, 2012. Any over-withholding of social security should be corrected as soon as possible, but no later than March 31, 2012.
- As a reminder, Social Security and Medicare taxes apply to the wages of household workers (nanny tax) that you pay \$1,800 or more in a calendar year.

\*As you most likely have heard or read, the 4.2% extension for January and February was only a temporary fix and Congress is expected to extend the 4.2% tax rate at least through calendar year 2012. The IRS has created a page on IRS.gov for updated information about Publication 51 (Circular A) at [www.irs.gov/pub51](http://www.irs.gov/pub51) . Circular A is the “Agricultural Employer’s Tax Guide”.

## **Federal Withholding Tax**

- The annual personal and dependent exemption for calendar year 2012 is **\$3,800** per individual. IRS Publication 51 (Circular A), Agricultural Employer’s Tax Guide, provides Wage Bracket and Percentage Method withholding tables for calendar year 2012.

These tables take into account the number of exemptions (\$3,800) the employee claims on his or her W-4, plus the 2012 standard deduction. In addition, this publication provides a wealth of information on federal payroll taxes.

### **State and Federal Unemployment Taxes**

**State** – The 2012 Florida State Unemployment Tax Rate Notices (UCT-20) were mailed to Florida employers in mid December. If you did not receive your notice (UCT-20), contact your local state Service Center or call Taxpayer Services at 800-352-3671. This notice gives your state Unemployment Tax rate for calendar year 2012.

- The state wage limit base for 2012 is \$8,500.
- The 2012 rate is effective as of January 1, 2012 and the first Quarterly Report (Form UCT-6) is due April 30<sup>th</sup>. The reports are actually due the 1<sup>st</sup> day of the month following the end of each quarter, but are late if not postmarked by the last day of the month.
- There is an installment payment option available to Florida employers for the first three quarters. This is a quarter by quarter election. For example, you could elect the installment option for the first quarter, but not for the second or third quarters. To elect this option, your Employer's Quarterly Report, Form UCT-6 (either paper or electronic), plus the payment due must be timely filed. A \$5 annual fee is also due in the first quarter you elect the installment option. To calculate the installment due, divide the first quarter tax due by 4, the second quarter by 3, and the third quarter by 2.
- You are required to **file** wage data and **pay** the tax electronically if you are an employer who employed ten or more employees in any quarter during the preceding **state fiscal year** (July 1 – June 30). If you are a registered agent who prepared and reported for 100 or more employers in any quarter during the preceding **state fiscal year** (July – June 30), you must also **file** wage data electronically.

**Federal** – The Federal Unemployment Tax (FUTA) rate remains at 0.6% and the taxable wage base limit is \$7,000. The Federal tax rate is actually 6.0% but employers receive up to a 5.4% credit for state unemployment taxes paid.

- In recent years however, many states including Florida have exhausted their unemployment funds and have borrowed monies from the federal government to pay unemployment claims. If the funds Florida borrowed are not repaid for 2 consecutive years as is the case in Florida, the federal credit is reduced by .3% each year until the funds are repaid. **The effective federal rate paid by Florida employers was .9% in 2011 (Form 940 due January 31, 2012) and is anticipated to increase to 1.2% for 2012 if no changes are made.**
- In addition, since Florida has borrowed these funds from the federal government, all contributing employers must pay a proportionate share of the federal interest payment.
- The Florida Department of Revenue will send notices by February 1, 2012, explaining the interest assessment, with a coupon for the employer to pay its share of the interest assessment. The payment is due on June 30, 2012.

### **Federal and State Minimum Wage**

- The Federal minimum wage for 2012 is \$7.25 per hour, the same as last year. The Florida minimum wage for 2012 has been increased to \$7.67 per hour. As the higher rate prevails; the minimum wage for Florida workers is \$7.67 with few exceptions.

### **Reminders**

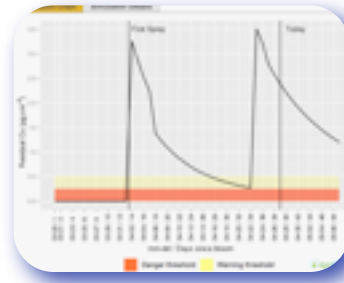
- In November of 2011, the President signed into law the VOW to Hire Heroes Act of 2011. The new law provides an expanded work opportunity tax credit to those who hire eligible unemployed veterans on or after November 22, 2011, and before January 1, 2013. More information on this credit can be found on the IRS website [IRS.gov](http://IRS.gov).

- All federal tax deposits must be made by electronic funds transfer. Generally, electric fund transfers are made by using the Electronic Federal Tax Payment System (EFTPS). To obtain more information on EFTPS, call 1-800 -555-4477 or visit [www.eftps.gov](http://www.eftps.gov) .
- When hiring a new employee, Forms W-4 and I-9 must be completed. Also you are required to report new hires to the Florida New Hire Reporting Center.
- You must obtain a new Form W-4 from each employee who claimed exemption from federal withholding in 2011 by February 15, 2012, as that W-4 expires on that date. Beginning February 16<sup>th</sup>, you must begin withholding if the employee does not provide a new Form W-4.
- Begin withholding tax based on the last valid Form W-4 you have for any of those employees that **does not claim exemption from withholding**, or if one does not exist, withhold tax as if he or she is single with zero withholding allowances. If the employee furnishes a new exempt Form W-4 at a later date, you cannot refund any taxes already withheld.
- As a courtesy to all of your employees you may want to inform them that, if they want to change their withholding, they must submit a new Form W-4.

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.



### *Citrus Copper Spray Application Scheduler*

At our February OJ Break, Dr. Megan Dewdney discussed a new and improved version of the

citrus copper spray model. The model is available on the AgroClimate website at:

<http://agroclimate.org/tools/cudecay/>

or on FAWN at:

<http://fawn.ifas.ufl.edu/climate.php>.

The model allows the user to enter the variety, date of bloom, nearest FAWN location and information on subsequent copper applications (application date, pounds metallic copper and spray volume per acre). The model graphically displays the remaining copper residues on the fruit from the application date and forecasts copper degradation out to 2 weeks in the future. Growers can also include their site specific rainfall data to better fine tune the model for site specific conditions.

### *Olive Production for Florida?*



If you missed the Olive Workshop held at the UF/IFAS Citrus Research and Education Center earlier this month, the presentations and handouts are now available on the web at: <http://www.crec.ifas.ufl.edu/extension/olives/>. A rough review of the environmental conditions thought to be needed for olive production are as follows:

- Mediterranean type climate (dry and hot)
- 200-400 hours below 45°F
- No spring and summer rain
- Water quality < 2,200 ppm TDS
- Depending on variety minimum temperatures > 22°F

So, as you see there are some significant differences in the climatic requirements for olives and what would typically occur in Florida. There is a much more detailed discussion of this in the seminar presentations

posted on the web at the above link.



*Photo of olive trees from Garden of Gethsemane (oil press) outside eastern wall of Jerusalem.*

### **Citrus Bloom 2012**

Based on the latest information from Dr. Gene Albrigo we appear to be poised to have 3 waves of citrus flowering, either in process or soon to start. The bloom model indicates that these 3 waves of bloom will occur over about a one month period from initiation of the first to last wave. Long durations of citrus flowering, under wet conditions, are favorable for the development of postbloom fruit drop. It will also require that CHMAs plan accordingly in scheduling subsequent psyllid spray application to avoid potential issues with forging bee populations.



### **Pesticide News and Information**

#### **2012 Florida Citrus Pest Management Guide**

At the February OJ Break, Dr. Rogers mentioned that the publication of the Citrus Pest Management Guide was delayed this year. As of today I do not have a copy of the guide, but when I get my hands on a supply, I will send out an email to let you know they are available.

### **Citrus Greening Costs \$3.63 billion in lost revenues and 6,611 jobs, New UF Study Shows**

Since 2006, the bacterial disease citrus greening has cost Florida's economy an estimated \$3.63 billion in lost revenues and 6,611 jobs by reducing orange juice production, according to a new study from the University of Florida's Institute of Food and Agricultural Sciences.

The study is the first complete assessment of greening's economic impact on Florida, said Jack Payne, UF senior vice president for agriculture and natural resources. He called the study an important step in the fight against greening, because it quantifies damages and could show legislators and funding agencies why the invasive disease is one of the state's biggest challenges.

"This study shows plainly just how imperative it is that we find a cure for citrus greening," Payne said. "We have dedicated a huge amount of IFAS resources toward that end, and we are very appreciative of the significant support our research is receiving from the citrus industry. Growers are the people most obviously impacted, but the study demonstrates that many other Floridians are hurt as well—when fewer oranges are harvested, there are fewer dollars circulating in our state's economy."

First detected in Florida in 2005, greening causes citrus trees to drop fruit prematurely and eventually kills the trees. The disease is caused by a bacterium, and was first described in 1919 in China. The bacterium is transmitted by an invasive insect, the Asian citrus psyllid.

The study compares actual harvests of oranges used to make juice with projected harvests that would have taken place if greening had never struck Florida groves; it covers the growing seasons from 2006-2007 through 2010-2011. During those five years, the disease caused substantial crop losses, said citrus economist Tom Spreen, a professor with the UF/IFAS food and resource economics department.

"The state's juice-orange harvest for the period was 734 million boxes, and would have been an estimated 951 million boxes without greening," Spreen said. To

develop economic impact figures, Spreen and colleague Alan Hodges, an extension scientist with the department, analyzed both scenarios using statistical models and data on the citrus industry and Florida's economy.

To estimate lost revenues and jobs, the economists took into account direct losses to growers, indirect losses to industries affiliated with citrus production and the resulting cuts in spending by employee households and government.

When focusing strictly on juice-orange production during that five-year period, Florida growers lost \$1.36 billion in revenues, and 2,125 permanent jobs were lost.

Florida Citrus Mutual, the state's largest citrus grower organization, funded the study. "The study did not address production of other citrus varieties, such as grapefruit, or oranges sold fresh to consumers," Spreen said.

Florida is the nation's largest citrus producer and the world's second-largest orange juice producer, after Brazil. Florida's citrus industry generates about \$8.9 billion a year, mainly from orange juice production.

The study is available at <http://edis.ifas.ufl.edu/fe903> (Tom Nordlie, [tnordlie@ufl.edu](mailto:tnordlie@ufl.edu) 1/24/12)

#### **APHIS Confirms Greening (*Candidatus Liberibacter asiaticus*) in Texas**

On January 13, 2012, the Animal and Plant Health Inspection Service (APHIS) confirmed the presence of citrus greening, also referred to as Huanglongbing, in plant tissue samples collected from a sweet orange tree located in a commercial citrus grove in the San Juan area of Hidalgo County, Texas. The sample was collected from a symptomatic tree during ongoing citrus surveys conducted as part of the cooperative Citrus Health Response Program. Since 2009, APHIS has regulated the entire State of Texas for the Asian citrus psyllid, the insect vector responsible for transmitting citrus greening.

APHIS, in cooperation with the Texas Department of Agriculture (TDA) and the Texas citrus industry, is

responding to this find with additional surveys, control, and regulatory activities.

Effective January 13, 2012, TDA enacted a temporary emergency quarantine in the 5-mile radius around the detection site in an effort to prevent the artificial spread of citrus greening. This emergency quarantine will expire on January 20, 2012. At that time, TDA intends to establish a revised intrastate quarantine with an appropriate scope based upon updated information. After the intrastate quarantine is established, APHIS is prepared to enact a parallel interstate quarantine. APHIS will publish a description of citrus greening quarantine areas in Texas at:

[http://www.aphis.usda.gov/plant\\_health/plant\\_pest\\_info/citrus\\_greening/index.shtml](http://www.aphis.usda.gov/plant_health/plant_pest_info/citrus_greening/index.shtml) (Source: Lynn Evans-Goldner, APHIS National Program Manager, 1/20/12)



# Citrus Research and Education Foundation

# Field Day

Hosted by: UF-IFAS-CREC and CREF

Sponsored by: USDA/SCRI block grant and GP Solutions

## Wednesday, March 7, 2012

## Lake Placid Grove



### SCHEDULE

*Please arrive by 9:45 am for registration, the program will start promptly at 10:00 am.*

- 10:00 am Introduction  
Jackie Burns, CREC
- 10:10 am Leafminer Research Update  
Lukasz Stelinski, CREC
- 10:30 am CHMA Coordinated Area Sprays  
Tim Hurner, Highlands County Extension
- 10:50 am Windbreaks  
Bill Castle, CREC
- 11:10 am Advanced Citrus Production Systems  
Arnold Schumann, CREC
- 11:30 am HLB  
Tim Spann, CREC
- 12:00 pm Adjourn



### DIRECTIONS

From US Highway 27 North: In Lake Placid, turn left (East) on County Road 621, turn left on Hallmark Avenue (changes to Royce Ranch Avenue) and go 4.25 miles. The grove will be on your right.

From US Highway 27 South: In Lake Placid, turn right (East) on County Road 621, turn left on Hallmark Avenue (changes to Royce Ranch Avenue) and go 4.25 miles. The grove will be on your right.

Directions on mapquest: <http://www.mapquest.com/?version=1.0&hk=1-gBwINlx4>



**Pre-  
registration  
required  
Limited to  
the first 80  
people**

**Pre-registration is required.** Please RSVP by Monday, March 5, 2012.  
Contact Mrs. Jane Wilson (wilsonmj@ufl.edu or 863-956-8643) to register.