

Citrus Notes

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Dear Growers,

Don't miss out on participating in our February OJ Break here in Bartow. Traditionally, this OJ Break is our Annual Citrus Integrated Pest Management Guide Update. The program schedule is included in the newsletter along with CEU information. We will be serving lunch after the meeting with a special thanks going out to Linda Lindenberg of Dow AgroSciences and Mark White of G.P. Solutions for sponsoring lunch and the meeting. Also don't forget to reserve Tuesday, April 10, 2012, for the Florida Citrus Growers' Institute. Three additional events worth noting are the Certified Pile Burners course, the International Symposium on Mechanical Harvesting and the Stone Fruit Postharvest Handling Workshop. I have included the latest citrus flower bud induction advisory from Dr. Gene Albrigo, just so you won't forget how unusual this winter has been. This issue concludes with the pesticide news and information section.

Enjoy,

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February 2012 Citrus Growers OJ Break

Make plans to join us on Thursday, February 9, 2012, at



the Stuart Conference Center, 1710 Highway 17 South in Bartow. This is our annual citrus pest management guide update meeting. I have Dr. Michael Rogers, Dr. Megan Dewdney, Dr. Fred Gmitter and Dr. Jude Grosser from the UF/IFAS Citrus Research and Education Center making presentations at the OJ break. We have applied for and received 3 CEU's for your Restricted Pesticide License (RUP) in the following categories: private applicator, ag tree crop, ornamental and turf and demonstration and research. We have requested CEU's for the Certified Crop Advisor license (CCA) and anticipate having approval prior to the OJ Break. The following is an outline for the OJ Break:

Dr. Rogers will bring us up to speed on the significant changes in the 2012 edition of the Citrus Integrated Pest Management Guide. He will also share with us some of the newer research information related to Asian citrus psyllid suppression, along with information of Citrus Health Management Areas (CHMA).

Dr. Dewdney will update us on the latest information on Citrus Black Spot (CBS) and current fungicide recommendations. Dr. Dewdney will also discuss the new copper spray model available at the Florida Automated Weather Network (FAWN) and AgroClimate websites.

Dr. Gmitter is part of the citrus plant improvement team at Lake Alfred and will be discussing potential varietal variation in citrus susceptibility to HLB and what that means in citrus plant improvement. Dr. Gmitter will be discussing new citrus varieties soon to be released from the CREC breeding program and how the UF/IFAS release process works.

Dr. Grosser, another member of the citrus plant improvement team at Lake Alfred working in citrus cell genetics, will be updating growers on the progress of building citrus genetic HLB resistance, where we are, and where we still need to go. Dr. Grosser also will be

discussing promising new citrus plant material in existing field trials under HLB pressure.

The OJ Break will begin at 9:00 a.m. and at the conclusion of the meeting, lunch will be provided courtesy of Linda Lindenberg of Dow AgroSciences and Mark White of G.P. Solutions. In order to get an accurate count for lunch please RSVP Gail Crawford at: dorothy@ufl.edu or you can call Gail at 863-519-8677 ext. 111. by no later than Tuesday, February 7, 2012.

International Symposium on Mechanical Harvesting & Handling 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 2nd to 4th, 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. Additional details including a program brochure and registration information will be available soon.



2012 Stone Fruit Postharvest Handling Workshop



This half-day workshop will present timely information on stone fruit harvest and

postharvest handling for maximum shelf life as peach production acreage expands across Florida.

Speakers will cover topics such as harvesting, packing lines, sanitation, efficient cooling and storage conditions for stone fruit, and postharvest stone fruit disorders.

Registration Fee: \$15.00 per participant; lunch will be served and workshop materials will be included.

You can register by the following link:
<http://stonefruitpostharvest.eventbrite.com/> or send a check to:

**University of Florida
c/o Mercy Olmstead
2135 Fifield Hall
Gainesville FL 32611**

The deadline for registration is February 6, 2012, so don't delay.

Agricultural Tax Planning Get Organized, It's Tax Return Preparation Time

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

January is here and the Federal Form 1040 filing date is only three months away, April 17, 2012. For farmers who file Form 1040 and Schedule F, and will owe taxes but did not make estimated tax payments, the filing date is March 1st, to avoid any under estimated tax payment penalties. Get organized and save your tax preparer time which reduces **your cost**. Most of the following information is based on the assumption that 95% of farmers operate on a cash basis, thus some of this information may not apply to the other 5%. Other factors that may be considered but not covered in this article are patronage dividends, CCC loans and other cash income deferrals.

Basic Information and documents to be provided to your tax preparer

This information can be e-mailed, transmitted digitally on a disk, or furnished in hard copy to your preparer.

- If you use QuickBooks or other accounting software; supply a Working Trial Balance,

Financial Statements, Journal Entries, and a detail General Ledger for the entire year.

- If you operate out of your checkbook, provide Bank Statements for the entire year and a yearly recap of income and expenses.
- All Form W-2's, 1099's, 1098's, K-1's and any other tax related documents you receive, including blank forms to be completed that you do not prepare yourself.
- Copies of invoices and other documents supporting fixed asset (capital equipment) purchases such as autos, trucks, farm equipment and purchases or improvements to real property. Include documents supporting trade-ins and other disposals of fixed assets. The fixed asset information is also required for your Annual Florida County Personal Property Tax Return.
- For autos and trucks used at least 50% in your business, details of actual expenses by vehicle such as oil and gas, repairs, maintenance, insurance, tolls etc, plus beginning and ending odometer readings for the year. Your tax preparer may have a choice in deducting either actual expenses or standard mileage rates, whichever produces the highest deduction. Some type of support is needed to prove business use. One method is to keep a log of business use versus personal use.
- Amount of food and entertainment expense included in business travel and entertainment expense.
- For citrus, details on harvesting income and costs, participation interests, patronage dividends, replanting costs, and preproduction costs.
- Complete details of any water or soil conservation expenditures such as land clearing, brush removal, temporary roads, drainage ditches etc, as special treatment for these expenses may be required.
- Details of estimated income tax payments.
- If you have employees, provide copies of your Federal Forms 941, 943, 944, and 940. Also a copy of your W-2 Summary (Form W-3).
- Details and documents supporting any unusual or one time transactions, anything relevant that changed in your farm operations from previous years.

Basic information to be retained supporting your income and deductions

- Sales invoices, sales slips, tally sheets, and other income receipts or documents.
- Details of any miscellaneous income.
- Paid invoices, payment receipts, cancelled checks and all other proof of expenses incurred.
- Support for business travel and entertainment expense. This includes receipts for amounts paid plus written evidence of the date, time, place and business purpose for the expense.
- For on road vehicles used in business, written proof of business use.
- Copies or originals of all documents given to your tax preparer.
- Business information stored on electronic media and the software that supports the information.
- For a comprehensive record retention program, please visit our website at www.beasleybryantcpa.com .

Most all tax preparation and accounting firms will mail out Organizers or other types of tax checklists to repeat clients for completion and submission of tax information. These are good tools and you, as a tax client, should take advantage of their use. Much of the information mentioned above to be provided to your preparer is covered in an Organizer or checklist.

Reminders

- C corporations, S corporations, LLP's and LLC's are required to file an Annual Report with the Florida Secretary of State by May 1st, of each year.
- W-2's, 1099's and other information type Federal forms are due to be mailed to recipients by January 31st, of the following year.
- Only CPA's, Attorney's and Enrolled Agents are allowed to give paid tax advice, an individual simply preparing returns cannot.

Summary

I have focused mainly on basic information required to prepare a complete and accurate return, based on your particular situation, other more detailed information may be required. The main idea to remember is to give your tax preparer the best and most accurate information available, thus producing a complete and accurate return in the most efficient manner.

For more information on this topic and other tax planning for farming, please contact me at (863) 640-2008 or Tom@beasleybryantcpa.com and/or Ryan Beasley at (863) 646-1373 or Ryan@beasleybryantcpa.com .

For information on other relevant topics visit our website at www.beasleybryantcpa.com . We at Beasley, Bryant & Company, CPA's, P. A. are experienced in agricultural business problems, tax issues or concerns and are here to help you.

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 Flower Bud Induction

Dr. Albrigo's latest flower bud induction advisory was released on January 11, 2012, and is as follows:

Mother Nature has not been friendly, but the weather has lived up to a La Niña year. The Flowering Monitor Model indicates that a first wave of flower buds was initiated to grow between December 3rd and 12th depending on the location, earliest initiation was in mid-Florida. The inductive cool hours had reached 620 to 640 in southern areas and 650 to 800 in central and northern areas of Florida's citrus industry. The full bloom dates for this first wave of flower buds is about February 7th to 17th. After another 200 to 250 cool hours accumulated, a second wave of flower buds was initiated to grow



with accumulated hours of 830 to 1000 from South to North in the citrus belt. The projected full bloom dates for these buds is February 25th to 31st. Finally, a third wave of flowering is projected for Immokalee and the Central Florida area with growth initiated after 1000 to 1150 hours of cool inductive temperatures. The bloom from this flower bud initiation should be weak and peak about March 10th to 14th.

A computer model anomaly in all of this year's flowering projections is the lack of a prediction of flower bud growth initiation in response to weather conditions in Ft. Pierce, where 750 hours of temperatures of 68 degrees F or lower have accumulated and warm weather periods have presumably occurred. The Flowering Monitor System does not show the initiation of any flower bud growth for this Indian River area. Induction levels are now adequate for all citrus areas, but the flowering will be very spread out from two or more bloom peaks.

In southern and central locations where irrigation was continued into December, many trees reportedly are now flushing with light flowering. I don't see any extensive flowering in any of our nearby trees, but the occasional bud with popcorn flowers can be seen. A few terminal buds are swelling.

Some growers may still want to apply urea or phosphorous acid to boost flowering, but most bud development has probably already started and the value of these sprays now is questionable.

Remember that freezing temperatures can still occur until late January and frost damage is a slight possibility at bloom time, particularly since the first and second bloom waves will be earlier than normal.

To summarize our current status, we have 2 or 3 waves of flower buds now differentiating with full bloom predictions from mid-February to mid-March. The combination should provide an economic level of flowering, but bloom should be very spread out making ideal timing of production practices difficult. The best procedure is probably to schedule for the largest bloom.

Growers that kept trees under drought stress in early December will probably avoid the early February bloom and should have a good bloom about the end of

February. Now we can wait and see what really happens.

If you have any questions, please contact me (albrigo@ufl.edu).



Annual Certified Pile Burners Course in SW Florida

The Florida Division of Forestry and University of Florida Cooperative Extension Service will be conducting a Certified Pile Burners Course on Tuesday,

February 21, 2012. 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. You must register to attend. For registration information please contact Dr. Mongi Zerki at 863-674-4092 or email at maz@ufl.edu.

Pesticide News and Information



Carbendazim Concern

On January 9, 2012, the U.S. Food and Drug Administration reported that a U.S. juice producer detected low levels of the fungicide called carbendazim in orange juice concentrate imported from Brazil. Brazilian exports account for more than 10 percent of the U.S. orange juice

concentrate supply. The FDA said low levels of carbendazim were not dangerous and the agency had no plans for a recall, but it would stop any shipments of orange juice at the border that tested positive.

Brands such as Tropicana, from PepsiCo Inc., and Minute Maid, from Coca-Cola Co, may use a mix of juices sourced from Brazil and the United States. “Obviously food safety issues are probably going to play a bigger and bigger role in driving food or commodity prices in the future,” said Ray Royce, executive director of the Highlands County Citrus Growers Association in central Florida.

Carbendazim is legal in Brazil, where it has been used for more than two decades to fight blossom blight and black spot, a type of mold that grows on orange trees. Christian Lohbauer, spokesman for CitrusBR, the association that represents Brazil's four main orange juice producers, said Brazilian orange juice is routinely tested for this fungicide, but has never been stopped by U.S. customs over this issue. “Any shipment (of orange juice) will test positive,” he said. “I don't know what is the level that they will decide is the maximum level. Our interest now is that juice keeps entering the United States.”

The FDA stated any levels below 10 parts per billion were not detectable and thus would be allowed. The agency is testing orange juice shipments from all countries, not just Brazil.

The Environmental Protection Agency (EPA), which regulates fungicides in the United States, conducted an initial risk assessment of the chemical and found it does not raise safety concerns. Most of the orange juice tested by the company did not have detectable levels of carbendazim. For those that did, the levels were between 10 and 35 parts per billion. The EPA said these levels are 1,000 to 3,000 times lower than levels that would be a health concern. The U.S. allows trace amounts of the fungicide in 31 food types, including grains, nuts and some non-citrus fruits. Carbendazim was approved for citrus in Florida from 2002 to 2008. (Reuters, 1/11/12).

Citrus Swallowtail Control with Amino Acid

University of Florida researchers have discovered a key amino acid essential for human nutrition is also an

effective insecticide against caterpillars that threaten the citrus industry. The lime or citrus swallowtail is a well-known agricultural pest from southern Asia discovered in the Caribbean in 2006, and researchers say its potential impact on the U.S. citrus industry is cause for serious concern.

Experiments conducted at the UF's Florida Museum of Natural History's McGuire Center for Lepidoptera and Biodiversity and the College of Medicine show when methionine is sprayed on leaves it is 100 percent effective in killing larvae related to the citrus swallowtail caterpillars within two to three days. If not controlled, the caterpillars can completely defoliate young wild lime plants.

The citrus swallowtail, *Princeps demoleus*, is invasive and cannot be legally brought into the U.S. so researchers experimented using a genetically related surrogate with a similar life history and appetite for citrus, the giant swallowtail, *Heraclides cressphontes*. The citrus swallowtail caterpillars have the same body structure and biology as the giant swallowtail so researchers are confident methionine will control them as well.

Methionine is needed in the human diet for many reasons including protein-building and metabolism. In the swallowtail, methionine disrupts an ion channel that controls nutrient absorption in larvae with an alkaline intestine. In 2004 and 2007, two patents for the use of methionine as a pesticide were issued through the UF Office of Technology Licensing. The methionine is sprayed on the leaves and when the caterpillars begin to take the first few bites, they don't feed again and remain stationary until they die. Methionine is also low-cost and serves as fertilizer if it reaches the ground because it's a biodegradable nitrogen source. Patent rights for the use of methionine to control turf and ornamental pests have been licensed to Phoenix Environmental Care LLC, which is developing a pest control product. (UF News, 1/17/12).

Dicofol Cancellation

The EPA issued cancellation for the miticide dicofol technical material on 12/14/11. Cancellation of the end use registrations are effective at the end of October

2013, and all products must be used by the end of October 2016. (Federal *Register*, 12/14/11).

National Pollutant Discharge Elimination System (NPDES) Update

After efforts to pass the Reducing Regulatory Burdens Act of 2011, H.R. 872, failed in the Senate earlier this fall, a bipartisan group of Senators sent a letter to Majority Leader Harry Reid (D-Nevada) and Minority Leader Mitch McConnell (R- Kentucky) asking for full consideration on the Senate floor before the end of the last year. The legislation previously passed the House of Representatives in March and passed the Senate Agriculture Committee in June. The legislation would clarify that National Pollutant Discharge Elimination System (NPDES) Permits are not required when applying pesticides according to their EPA-approved label. While the court ordered implementation deadline for the NPDES permitting program was the end of October 2011, the EPA announced it will not begin enforcing the permits until January 2012. (Agri-view.com, 12/29/11).

Global Biopesticide Market

The global biopesticide market is outpacing the market for synthetic pesticides according to a recent statement by a chief executive of AgraQuest. Dr. Meadows-Smith pointed out that the bio-pesticide market was expanding annually at approximately 10 percent while the market for conventional pesticides was around 2 percent. The biopesticide market value has increased from \$900 million in 2000 to over \$2 billion currently. Dr. Meadows-Smith said that the U.S. is the largest market for biopesticides, currently at 36 percent of the total, followed in descending order by Europe, Asia-Pacific, Latin America, and the rest of the world. Dr. Meadows-Smith projects an overall increase in biopesticide market value to \$2.7 billion by 2015. (Crop *Protection Monthly*, 12/31/11 via *IPMnet News*, Jan./Feb. 2012).