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Citrus Notes

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Dear Growers,

The following are grower events planned for the near future:

January 5th ***NVDMC Open Discussion***

January 7th ***January OJ Break Field Tour***

February 4th ***February OJ Break***

Enjoy the issue,

Chris Oswalt

Citrus Extension Agent
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NVDMC Open Discussion

NVDMC will host an open discussion among growers and nurseries on January 5, 2016 (1:30 PM) at the Polk County Extension Office's Stuart Conference Center, Bartow, FL

The address is: 1710 US Hwy 17 S, Bartow FL 33830.

The purpose is to share information related to performance, harvesting, PBFD, nutrition, rootstocks, post-harvest, etc. Varieties to be discussed include: US Early Pride, Sugar Belle® and Tango. Some breeders will be present. All are welcome – but please RSVP by emailing: pchaires@nvdmc.org or calling (321) 214-5214.

This will be an informal meeting – with no presentations – just dialogue. It will begin at 1:30 p.m.

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 your 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.

Hillsborough County Hosting Free Pesticide Collection

Hillsborough County agricultural operations can dispose of stored pesticides that are out-of-date, suspended, or unusable during an Agriculture Pesticide Collection on Thursday, Jan. 14, 2016 from 8 a.m. - 2 p.m. at US Ecology, 7202 E. 8th Ave. in Tampa.

The collection effort is part of an initiative to provide farmers a safe and economical way to dispose of their cancelled, suspended, and unusable pesticides, to avoid the potential public health and environmental risks associated with long term storage of these pesticides. The initiative also educates agricultural pesticide users on proper handling, storage, and management practices.

The Agriculture Pesticide Collection is hosted through a partnership between the Hillsborough County Economic Development Agriculture Industry Development Program, the Hillsborough County Extension Service, and the Environmental Protection Commission of Hillsborough County. Hillsborough County has organized five previous pesticide collection events that resulted in the safe disposal of 84,584 pounds of cancelled, suspended, and unusable agricultural pesticides.

Funding for the collection is being provided through a grant from the Environmental Protection Commission of Hillsborough County Pollution Recovery Fund. This funding is limited and the collection will be closed when funding is exhausted.

Pesticide manufacturers and distributors, homeowners, universities and government institutions, including state, county and local government pesticide users, are not eligible to participate.

For more information on the collection, contact Simon Bollin, Agriculture Industry Development Program Manager, Hillsborough County Economic Development Department, at (813) 276-2735 or bollins@hillsboroughcounty.org.

New Citrus Rootstock Released

I have attached a USDA notice of release of US-1516 citrus rootstock. It is a selection from a 1975 cross of

African Pummelo and Flying Dragon Trifoliate Orange made at the USDA in Indio, California. It has shown to have improved tolerance to HLB. Please read the release for more information.

Certified Pile Burner Class

Dr. Mongi Zekri asked if we could circulate the following information about his next Certified Pile Burners Course. The course will be held on Thursday, February 4, 2016 from 8:00 a.m. to 5:00 p.m. at the Southwest Florida Research and Education Center in Immokalee. This course requires that you preregister and pay the course fee in advance.

Additional information and registration materials can be obtained by contacting Dr. Zekri by phone at 863-674-4092 or by email at maz@ufl.edu.

Agricultural Tax Planning - IRS Increases De minimis Safe Harbor Limit for Small Businesses

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

The Internal Revenue Service on November 24, 2015, announced that the safe harbor limit for small businesses making a De minimis Safe Harbor Election (DSHE) under the new Tangible Property Regulations is **increased from $500 to $2,500 effective for tax years beginning on or after January 1, 2016. A**dditionally, **and as equally important,** the Service announced that for years beginning before January 1, 2016 it **will not** raise upon examination the issue of whether a taxpayer without an Applicable Financial Statement (AFS) can utilize the de minimis safe harbor for an amount not to exceed $2,500 per-invoice or per-item as substantiated by an invoice, if the taxpayer otherwise satisfies the requirements of the DSHE. The IRS also stated it will not further pursue any issue regarding a taxpayer using a safe harbor limit above $500 but not in excess of $2,500 that is under examination, in appeals, or before the Tax Court if the taxpayer otherwise satisfies the DSHE requirements; for a taxable year that begins after December 31, 2011 and ends before January 1, 2016. This article addresses only those businesses that do not have AFS. Businesses with AFS have a limit of $5,000 which did not change.

The IRS had requested comments on the new Tangible Property Regulations and received more than 150 letters requesting an increase in the $500 de minimis safe harbor limit. The de minimis provision in the new regulations was intended to simplify and ease the taxpayer's compliance with the regulations and to reduce administrative burden. Having considered the comments of tax professionals and businesses, the IRS raised the de minimis safe harbor limit from $500 to $2,500 for those businesses without an AFS. A very significant benefit for small businesses.

Farmers making the de minimis safe harbor election for 2015 can now review all items capitalized in the year to determine if any items capitalized can now be expensed in 2015.

The De minimis Safe Harbor Election

The election allows taxpayers to currently expense rather than capitalize, or treat as a material or supply, certain amounts paid for tangible property that it acquires or produces during the taxable year provided the taxpayer meets certain requirements and the cost does not exceed certain dollar limits.

- The taxpayer must have a consistent accounting procedure or policy existing at the beginning of the taxable year to expense certain amounts on his books and records costing less than a specified dollar amount (the limit) or amounts paid for property with an economic useful life of 12 months or less and follow that policy.
- For businesses without AFS (most small businesses) the dollar limit was $500. As explained above, that limit in effect, is now **$2,500**.
- The determination is made on a **per-invoice or per-item basis.** Any additional costs associated with the property such as shipping, installation etc. included on the invoice must be included in determining if the item(s) fall within the limit.
- The election must be made **annually** by attaching a statement to a timely filed federal tax return, including extensions.
- The election must generally apply to all amounts paid during the year meeting the requirements, with few exceptions.

- All tangible property is eligible for the de minimis rule except land and inventory items.

Examples

- Sam buys 3 laptop computers to be used in his citrus business. The computers cost $1,100 each including shipping and set-up and the cost of each is substantiated on the invoice. Sam can currently deduct the total invoice price of $3,300.

- Ed buys 2 oversized garage doors for $2,300 each including delivery and installation. The $2,300 cost per door is clearly listed on the invoice. Ed can currently deduct the $4,600 total cost.

- Mary buys 16 tractor tires costing $1,200 each. The cost per tire is clearly listed on the invoice. Mary can currently deduct the total cost of $19,200.

Summary

The IRS has made the change effective for tax years beginning on or after January 1, 2016. However, the Service also stated that upon examination it **will not** raise as an issue, taxpayers using a limit above $500 but not in excess of $2,500 for years before 2016. This opens the door to use the $2,500 limit for 2015 and possibly earlier years (amended returns) even though it was not the limit in place in those earlier years. The ability to currently deduct $2,500 per-invoice or per-item can save farmers many thousands of dollars. Use of the $2,500 limit will also free up Section 179 deductions. The Section 179 limit for 2015 is $25,000. However, there is a good chance that Congress will increase that limit for 2015. This article is based on the best available information at the time it was written.
Note: Part 2 of the "Less Stress Over Your Federal Tax Filing" article will appear in a later edition of Citrus Notes.

For 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. Please visit our website at www.beasleybryantcpa.com for information on other relevant topics.

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

Pesticide-makers Point to Other Culprits in Bee Die-offs

In a Nordic-inspired building tucked in a corner of the Bayer CropScience North American headquarters, high school students wander through 6,000 square feet dedicated entirely to the specialness of bees. Children taste different types of honey and examine the differences between honeybee and carpenter bee specimens.

The pesticide maker highlights its work to foster the insects around the world, welcoming school-age children at the site built apart from plant research labs and executive offices. Amid the displays are bottles of Bayer pesticides, something that struck Cara Garrison, a student at Raleigh's St. Thomas More Academy, as odd. "I thought it was a little weird to see some of that among all the bee-related things," Garrison said. "I was like, is that supposed to be there?"

That display in that building captures Bayer's multi-billion-dollar balancing act. Some of those pesticides contain tobacco-derived chemicals called neonicotinoids that many researchers say play a role in declining bee populations. Bayer spent $12 million last year, when it earned profits of more than $3.6 billion, promoting bee health as the world's top neonic maker and No. 2 Syngenta fend off suggestions the chemicals are bee-killers. Both companies are fighting pressure from regulators in the U.S. and Europe with publicity campaigns and lobbying aimed at telling people that neonics are beneficial and safe when used correctly, and that bees face greater peril from parasites, pathogens and poor diets as wild flowering plants diminish.

Bee die-offs could disrupt the human food chain, with a third of the foods consumed by Americans and Europeans dependent on pollinators like them. Researchers suspect neonic pesticides play some role in reported die-offs and the mysterious Colony Collapse Disorder. But they don't know how much. A

comparison of more than three dozen pesticides found neonics produced by Bayer CropScience and Syngenta among the chemicals most toxic to bees, according to a September study by USDA researchers.

Bayer, Syngenta and Monsanto - which coats its seeds with neonics - are encouraging nonprofits, landowners and governments to plant more flowers and other plants bees need to feed. Their representatives are speaking at beekeepers' conferences and visiting agricultural research universities. Besides inviting visitors to bee centers on its corporate campuses outside Raleigh, North Carolina, and Monheim, Germany, Bayer offers teachers a downloadable digital science lesson about bees. A company Twitter feed promotes the benefits of neonics and studies that refute their link to bee deaths, often using the hashtag #FeedABee.

A global agro-chemical trade magazine recently honored Bayer's pro-bees campaign for what judges said was its effort "to broaden understanding and shift conversation from blaming solely pesticides towards a multiplicity of factors."

Critics say that is all little more than propaganda akin to the cigarette industry's efforts to confound people by highlighting inconclusive science. "I call it a red herring. You claim that ours isn't the only problem, so therefore it isn't a problem," said Massachusetts beekeeper Dick Callahan, a retired executive with a doctorate in entomology who co-authored a Harvard study on the effects of neonics on honeybees. The companies blame a parasitic mite as the biggest bee-killer. Callahan said while the mite may be the greatest adversary of his honeybees, it doesn't explain why mite-free bumble bees are also disappearing.

Neonics were a breakthrough because they can be used to coat seeds rather than sprayed over plants. As the plant sprouts, the chemical is incorporated into every part of it - from roots, to stalk, to the flowers that attract bees and butterflies. Without neonics, growers could face extensive crop losses since old pesticides have been phased out because of the hazards they posed to humans and wildlife, said Dominic Reisig, an insect researcher at North Carolina State University who advises farmers. "I think the final verdict is still out there" on how large a role neonics play in bee deaths, Reisig said. "I would say clearly there's something there, but is it one percent? Ten percent? Ninety percent? We don't know."

Bayer produces three of the world's top five neonic pesticides in a worldwide market estimated to be worth about $3 billion, with Bayer's two top-selling products taking about half the market, said Sanjiv Rana, editor-in-chief of Agrow, a trade publication for the agricultural chemicals industry. Syngenta's best-selling neonic is worth about $1 billion in annual sales, Rana said.

Becky Langer, the Bayer CropScience manager for U.S. bee health, denied the company's 4- year-old campaign is related to the company's neonic sales. It grew out of decades of research on the interaction of chemicals and the crucial pollinators, she said. "One didn't pop up because of the other," said Langer, whose center oversees bee field research locations in North Carolina, California and Ontario, Canada. She said: "Bee numbers are actually not declining." But that depends how you count. On the one hand, figures from the U.N. Food and Agriculture Organization and the U.S. Department of Agriculture show there are more bee colonies now than 30 years ago.

But those numbers can be deceiving since beekeepers routinely separate a healthy hive into two, a practice that helps overcome accepted annual losses of about 18 percent. Beekeeper Steve Hildebrand, who keeps about 20 hives outside Raleigh, annually divides healthy colonies to replace dead ones. "It's harder to keep bees than it used to be," he said. "It seems to get harder every year." Losses in the U.S. the past five years have been especially acute, with reported annual losses of 30 percent to 45 percent, according to a study authored by researchers including the University of Maryland's Dennis vanEngelsdorp. The heavy death toll continues through the spring and summer, when bee populations are collecting pollen and should be their healthiest, the study said.

Across Europe and nearby countries like Algeria, beekeepers reported 17 percent of colonies lost last winter, twice that of the previous year. That has regulators and retailers zeroing in on neonics. The U.S. Environmental Protection Agency is working on new risk assessments, and the European Union is reviewing

a 2-year-old ban on the biggest-selling neonics from crops during their flowering stage. “We’re going to push with every ounce of our energy to get this thing reversed,” former Syngenta Chief Executive Officer Michael Mack told stock analysts in February.

Meanwhile, Bayer and Syngenta are working on new bee-saving products. Syngenta is testing biological and chemical agents to fight mites and parasites. Bayer is working on repellants to keep bees away from pollinating plants until pesticides lose their killing power, remote sensors for monitoring hive health, and the latest in a 30-year series of mite-killing treatments.

Work to develop a new miticide is worthwhile even though the parasites will likely develop a resistance before long, Bayer CropScience North America CEO Jim Blome said. “It's very difficult to get your investment back that way. In fact, you won’t,” Blome said. “We believe in expanding bee populations.” (Yahoo! News, 11/23/15)

Study Finds Glyphosate and Acetamiprid to Have Relatively Low Toxicity for Honey Bees

Researchers from the U.S. Department of Agriculture's Agricultural Research Service (USDA- ARS) and Mississippi State University tested 42 commonly used pesticides in a realistic field setting in order to determine their toxicity levels. The results were published in the Journal of Economic Entomology. The researchers found that 26 pesticides, including many (but not all) neonicotinoids, organophosphates, and pyrethroids killed nearly all of the bees that came into contact with the test pesticide sprays. However, seven pesticides, including glyphosate and acetamiprid, killed practically no bees in the tests. Glyphosate is the active ingredient in the herbicide commonly known as Roundup and acetamiprid is a neonicotinoid.

A number of surprises also appeared in the study. First, an insecticide called sulfoxaflor was found to be near the middle in terms of toxicity. This is important because the EPA’s approval of sulfoxaflor was recently overturned by the U.S. Ninth Circuit Court of Appeals. In fact, it was found to be less toxic to bees than permethrin, a pyrethroid insecticide that is used in agriculture, household pesticide products, flea shampoos for pets, and in head lice products for people. Also, four pesticides (methoxyfenozide +spinetoram, carbaryl, indoxacarb, and 1- cyhalothrin +chlorantraniliprole) that had been considered moderately toxic to bees were found to be higher risk when field-application concentrations were considered. Finally, one pesticide, gamma-cyhalothrin, which was considered to be a high-risk chemical, was found to be only an intermediate risk when used at the labeled rate.

Using a modified spray tower to simulate field spray conditions, the researchers mimicked a situation where an adult bee in a cotton field accidentally gets sprayed. This is an important distinction from previous studies that tested the active ingredients only, or that used artificial feeders with the pesticides in a sugar solution, none of which provide appropriate measures of the amounts of pesticide exposure in the field. Field spraying of insecticides and other pesticides may effectively kill insects, including valuable honey bees, and the risk to honey bees can be reduced by selecting pesticides with lower toxicity in field applications. This study determined that a number of pesticides, including a neonicotinoid, showed little to no toxicity to bees, meaning they could be effective alternatives to organophosphates, carbamates, and other neonicotinoids.

According to the authors, “Our data, particularly the ratios of field application rates to lethal concentrations of each pesticide, provide a quantifying scale to help extension specialists and farmers with pesticide selection to maintain effective control of target pests and minimize the risk to foraging honey bees as well.”

The full article, “Spray Toxicity and Risk Potential of 42 Commonly Used Formulations of Row Crop Pesticides to Adult Honey Bees (Hymenoptera: Apidae),” is available at http://dx.doi.org/10.1093/jee/tov269. (Entomological Society of America, 10/13/15)

EPA Updates Standards to Increase Safety and Protect the Health of America’s Farmworkers

On September 28th, the U.S. Environmental Protection Agency (EPA) announced increased protection for the nation’s two million agricultural workers and their families.

I have attached an EPA published table comparing the new WPS worker protections to the existing protection.

UNITED STATES DEPARTMENT OF AGRICULTURE
Agricultural Research Service
Washington, D.C.

RELEASE OF US-1516, CITRUS ROOTSTOCK

The Agricultural Research Service, U.S. Department of Agriculture hereby releases to nurserymen and growers the US-1516 citrus rootstock. This rootstock selection originated from a 1975 cross of African Pummelo (Citrus grandis) × Flying Dragon Trifoliate Orange (Poncirus trifoliata) made at the USDA Date and Citrus Station at Indio, California by Dr. Herb Barrett of the USDA, ARS, USHRL, Florida. Hybrid seed from the cross was planted at the A.H. Whitmore Foundation Farm, Groveland, Florida in 1976 and grown to fruiting. Field testing of US-1516 was planned and conducted by Dr. Kim Bowman, in collaboration with or support from industry partners, including Florida Citrus Research Foundation, Florida Citrus Production Research Advisory Council, and Florida Citrus Research and Development Foundation. Dr. Greg McCollum (also of USDA, ARS, USHRL) collaborated in the evaluation of fruit quality from field trials. The major positive attributes of this new rootstock are induction of superior tree health, superior fruit productivity, and good fruit quality on sweet orange trees grown on the Florida ridge and infected with Candidatus Liberibacter asiaticus (Las), the causal agent of huanglongbing (HLB). This rootstock is being released for commercial use in Florida because of the urgent need for new citrus rootstocks that have improved tolerance to HLB.

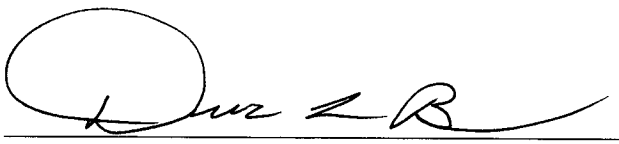
Field testing of the US-1516 rootstock has been primarily at one location and with 'Valencia' sweet orange scion. The budded trees were transplanted into the trial in June 2008 at a commercial field site in Polk County owned by Wheeler Citrus, at a spacing of 4.4 m x 7.6 m. The experiment included 21 'Valencia' trees on each of the 17 rootstocks, planted in a randomized complete block design, in ten adjacent rows about 200 m long. In addition to US-1516 rootstock, the trial contained most of the common citrus rootstocks used in Florida, including Carrizo (Citrus sinensis L. Osbeck × Poncirus trifoliata L. Raf.), Kuharske (C. sinensis × P. trifoliata), Swingle (C. paradisi Macf. × P. trifoliata), Cleopatra (C. reticulata L. Blanco), Kinkoji (C. obovoidea Takahashi), US-812 (C. reticulata 'Sunki' × P. trifoliata 'Benecke'), US-897 (C. reticulata 'Cleopatra' × P. trifoliata 'Flying Dragon'), and US-942 (C. reticulata 'Sunki' × P. trifoliata 'Flying Dragon'). Border trees with the same scion were planted on each end of the rows and in the two adjacent rows. Soil was Candler sand, with good natural drainage, and a gentle slope. Irrigation in the block was by under-tree microjets.

Of the 357 trees originally planted in the trial, 52 trees were removed because of very poor health (primarily symptoms of HLB). All of the 305 trees that remained in the trial in July 2015 from the original planting tested positive by PCR for Candidatus Liberibacter asiaticus (Las), and 304 trees showed visible leaf symptoms of HLB. Compared to other rootstocks in the trial, US-1516 rootstock had the lowest number of trees removed (zero) because of poor health, and the best average tree health rating. Fruit production of 'Valencia' on US-1516 in this trial was measured in April of each of four seasons from 2012-2015 when the trees were 4-7 years of age. Cumulative fruit yield for trees on US-1516 rootstock, at 211 kg/tree, was second highest in the trial, following trees on US-942 at 227 kg/tree. In the last season of harvest (2015), fruit yield

for trees on US-1516 was the highest of any rootstock, at 65 kg/tree. 'Valencia' fruit quality for trees on US-1516 was good, with large fruit size (212 g/fruit), intermediate total soluble solids (TSS = 9.41 percent), high TSS/acid ratio (12.5), and high fruit juice color number (38.6) at harvest time in April. The size of trees on US-1516 rootstock at 7 years of age was relatively large, with a scion trunk cross sectional area of 86 cm2 and a canopy volume of 6.28 m3, which was similar to trees on Carrizo, Kuharske, and US-942.

For field testing, US-1516 was propagated by seed, and seedlings were observed to be highly uniform. Source plant material for US-1516 has been provided to the Florida Bureau of Citrus Budwood Registration clean budwood program (3027 Lake Alfred Road - Highway 17, Winter Haven, Florida 33881) and will be distributed, following USDA release, according to Florida Department of Agriculture and Consumer Services regulations. Small quantities of seed and plant tissue for research, as well as additional information on US-1516 may be obtained from Kim D. Bowman, USDA, ARS, USHRL, 2001 South Rock Road, Ft. Pierce, Florida 34945 (kim.bowman@ars.usda.gov). Genetic material of this release will be deposited in the National Plant Germplasm System where it will be available for research purposes, including development and commercialization of new cultivars. Appropriate recognition should be made if this germplasm contributes to the development of a new breeding line or cultivar.

Signature:



Deputy Administrator, Crop Production and Protection
Agricultural Research Service, U.S. Department of Agriculture

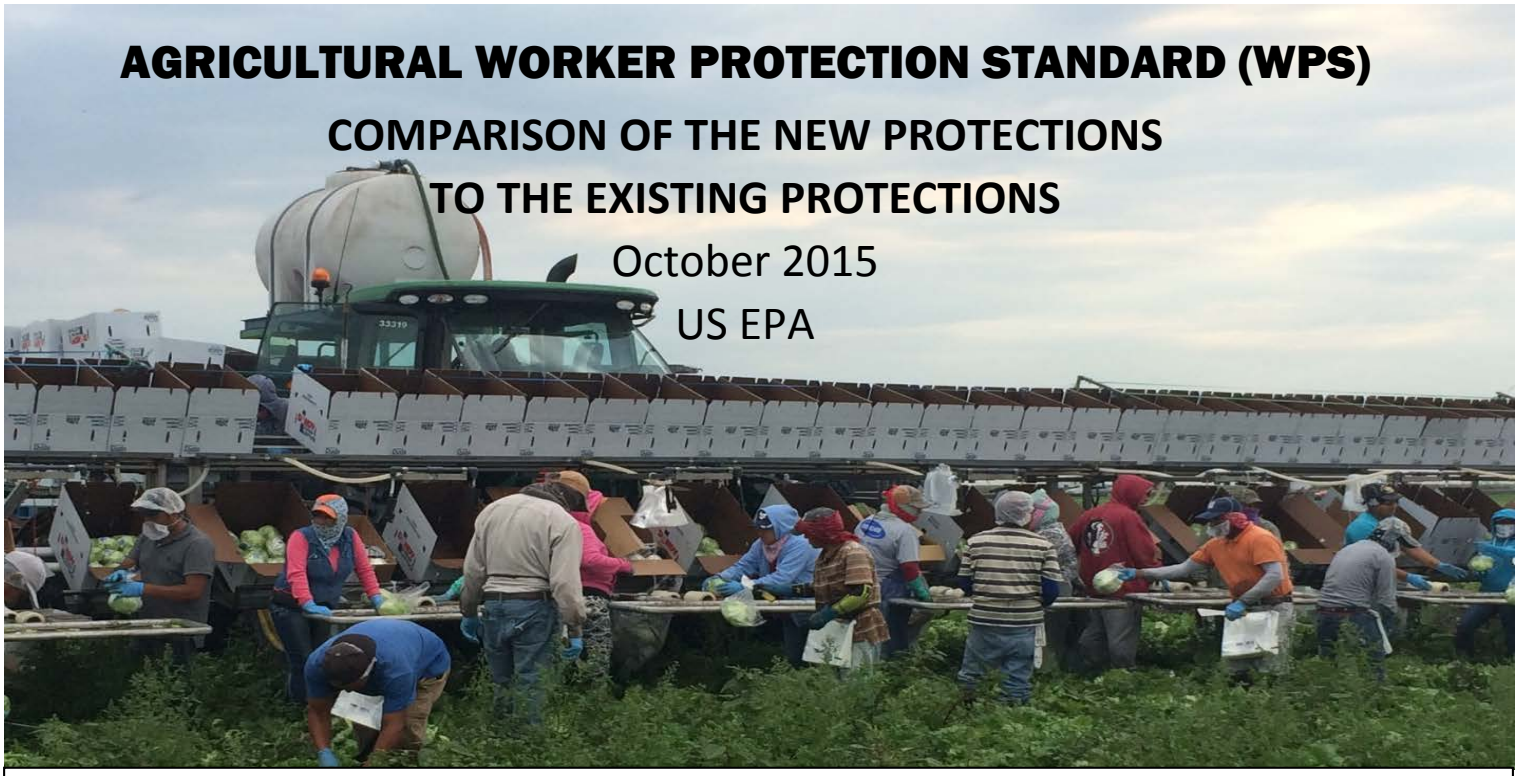
10/28/15
Date

AGRICULTURAL WORKER PROTECTION STANDARD (WPS)

COMPARISON OF THE NEW PROTECTIONS TO THE EXISTING PROTECTIONS

October 2015

US EPA



This table summarizes key provisions in the EPA's current WPS regulation and the 2015 revisions. It does not cover all of the details in the rule nor does it include all of the information needed to comply with the regulation.

Requirement	New 2015 Provision	Current Provision
Training		
Frequency of full training for workers and handlers	Annual training.	Every 5 years.
Training grace period for worker training	No grace period. Workers must be trained before they work in an area where a pesticide has been used or a restricted-entry interval has been in effect in the past 30 days.	5-day grace period with abbreviated training.
Qualifications for trainers of workers	Certified applicators, State/Tribal/Federal approved trainers, and persons who have completed an EPA-approved train-the-trainer course.	Handlers, certified applicators, State/Tribal/Federal approved trainers, and persons completing an approved train-the-trainer course.
Expand training content for workers and handlers	Keep existing and expand content. Final worker training topics expanded to 23 items, and handler training expanded to 36 items. Training on new content not required until 2 years from effective date of final rule.	11 basic training items for workers and 13 items for handlers. Minimal training on reducing take-home exposure, reporting use violations, and prohibition from employer retaliation.
Recordkeeping of training	Keep records for 2 years. Give copy of record of training to workers and handlers upon their request.	No recordkeeping of training. Voluntary verification card system.
Hazard Communication		
Content and availability of hazard communications materials	Employer must display application information and safety data sheets (SDSs) at central location within 24 hours of end of application and before workers enter that treated area. Display both for 30 days after REI expires. Keep application information and SDS for 2 years from end of REI and make available to workers, handlers, designated representatives (identified in writing) or treating medical personnel upon request.	Employer must display application-specific information at a central location before application occurs, or, if no workers or handlers are on the establishment, before next period workers/handlers are on establishment. Keep posted for 30 days after REI expires. No recordkeeping.

Requirement	New 2015 Provision	Current Provision
Notification of Treated Areas		
Notification of treated areas under an REI	Post warning sign if REI is greater than 48 hours (outdoor applications) or 4 hours (enclosed space applications (e.g., greenhouses)), otherwise option for posting or oral notification unless label requires both.	Farms, forests and nurseries: Post warning sign or give oral notification for any REI, unless label requires both. Greenhouses: all applications require signs to be posted.
Warning sign	Same as current sign.	Red circle containing stern-faced man with upraised hand. At the top: "DANGER" and "PELIGRO", "PESTICIDES", "PESTICIDAS". At the bottom: "KEEP OUT", "NO ENTRE."
Information exchange between handler employer and agricultural employer	Agricultural employer must provide application information on treated areas the handler may be in (or walk within ¼ mile of). Handler employer must notify before the application begins for certain changes and within 2 hours of end of application for most other changes, unless only change was less than 1 hour difference in application time.	Agricultural employer must provide application information on treated areas the handler may be in (or walk within ¼ mile of). Handler employer must notify of changes to application plans before application begins.
Minimum Age		
Minimum age for handlers and early-entry workers	Handlers and early-entry workers must be at least 18 years old. (Members of owner's immediate family are exempt from this and most other requirements of the WPS.)	No minimum age.
Entry Restrictions During Application for Outdoor Production		
Ag employers must prohibit entry in areas during application for outdoor production. (Restrictions for greenhouses/enclosed space production are different.)	All outdoor production: No entry into treated area or the application exclusion zone, which is an area up to 100 feet area around the application equipment during pesticide application on farms, forests and nurseries. Size of the application exclusion zone depends on type of application. Revised descriptions of application methods.	Farms and forests: No entry into treated area. Nurseries: No entry into treated area or an area up to 100 feet around the treated area, where the size of the additional area depends on type of application.
Handler Suspend Application		
Handler (applicator) must suspend application in certain circumstances	Handler must apply pesticides so as not to contact workers or other persons. Handler must suspend application if a worker or other person is in the application exclusion zone, an area up to 100 feet around the application equipment.	Handler must apply pesticides so as not to contact workers or other persons. No specific requirement to suspend applications.
Exemptions and Exceptions		
Exemption for certified crop advisors and their employees	Only certified crop advisors are exempt from labeling PPE and WPS requirements as specified in exemption. Certified crop advisor employees must use label-required PPE while working in a field during an REI, and employer must provide all required WPS protections, or rely on the PPE substitutions allowed under the crop advisors.	Certified crop advisor chooses PPE for themselves and their employees working under their direct supervision in a field during an REI. Also exempted from providing decontamination supplies and emergency assistance for themselves and employees.
Exceptions to REIs for early entry workers – notification requirements	Notify early-entry workers of application specifics, tasks to be performed, conditions of the early-entry exception, and hazard information from the pesticide label.	Inform early-entry workers of hazard information from the pesticide label.

Requirement	New 2015 Provision	Current Provision
Basic Pesticide Safety Information		
Display of pesticide safety information	Display pesticide safety information at a central location and at sites where decontamination supplies are located, if the decontamination supplies are at a permanent site or at a location with 11 or more workers or handlers.	Display a safety poster at central location.
Content of pesticide safety information	Information can be displayed in any format (doesn't have to be a poster); keep the 7 concepts about preventing pesticides from entering your body; delete the point that there are federal rules to protect workers and handlers; add instructions for employees to seek medical attention as soon as possible if they have been poisoned, injured or made ill by pesticides; add name, address and telephone number of state or tribal pesticide regulatory authority; revise "emergency medical facility" to "*a nearby* operating medical care facility." New content for safety information display not required until 2 years from effective date of final rule.	The safety poster must include 7 concepts about preventing pesticides from entering your body; the point that there are federal rules to protect workers and handlers; and the name, address and phone number of the nearest emergency medical care facility.
Personal Protective Equipment		
Respirators	Employer must provide respirator and fit testing, training, and medical evaluation that conforms to OSHA standards for any handler required to wear any respirator by the labeling. Require recordkeeping of completion of fit test, training, and medical evaluation.	Employer must provide respirator listed on label and ensure it fits. No recordkeeping required.
Definition of chemical-resistant	Same as current definition.	Made of a material that allows no measurable movement of the pesticide through the material during use.
PPE exception for closed systems	Exceptions to the labeling-specified PPE allowed for handlers when using closed systems. A closed system must meet a broad performance-based standard and basic operating standards (written operating instructions and training of handlers in use of the system) must be provided.	Exceptions to the labeling-specified PPE allowed for handlers when using closed systems. No specific criteria for closed systems.
PPE exception for crop advisors and their employees	Crop advisors and their employees entering treated areas while a REI is in effect to conduct crop-advisor tasks may wear a standard set of PPE (coveralls, shoes plus socks and chemical-resistant gloves made of any waterproof material, and eye protection if the labeling of the pesticide product applied requires protective eyewear for handlers, as outlined in rule), *OR* the PPE specified on the pesticide labeling for early-entry activities instead of the PPE specified on the pesticide labeling for handling activities, provided certain conditions are met. (See exemption for certified crop advisor.)	Crop advisors and their employees entering treated areas while a REI is in effect to conduct crop-advisor tasks may wear the PPE specified on the pesticide labeling for early-entry activities instead of the PPE specified on the pesticide labeling for handling activities, provided certain conditions are met. (See exemption for certified crop advisor.)
PPE exception from eyewear for pilots in open cockpits	If product label requires eye protection, pilots in open cockpits may wear a helmet with lowered face shield instead of label-required eye protection.	If product label requires eye protection, pilots in open cockpits may wear visor instead of label-required eye protection.

Requirement	New 2015 Provision	Current Provision
Personal Protective Equipment		
PPE exception from gloves for pilots in enclosed cockpits	Same as current requirement.	Gloves are optional when entering and leaving aircraft unless required by product label.
PPE exception for enclosed cabs	Maintain exception for dermal PPE as in existing rule with same conditions, but handlers in enclosed cabs must wear the labeling-specified respiratory protection except when the only labeling-specified respiratory protection is a particulate filtering facepiece respirator (NIOSH approval number prefix TC-84A), previously called a dust/mist filtering respirator.	Exceptions to the labeling-specified PPE are allowed when handling tasks are performed from inside an enclosed cab that meets the specifications defined in the rule and certain conditions are met. Exceptions to the labeling-required respiratory protection are allowed only if the cab has been certified by the manufacturer to provide respiratory protection equivalent to the respiratory protection required by the pesticide labeling for handling.
Decontamination Supplies		
Quantity of water	Provide 1 gallon for each worker and 3 gallons for each handler and each early entry worker as measured at beginning of workers' or handlers' work period.	Provide enough water for routine washing and emergency eye flushing for workers and handlers. For handlers, also provide enough to wash entire body in emergency.
Use of natural waters	Must provide water for decontamination. There is no reference to, or prohibition from, using natural waters in addition to decontamination water provided. Workers and handlers are trained to use any nearest clean water source in case of emergency.	Must provide water for decontamination. May use natural waters in addition to water provided for decontamination.
Eye wash for handlers	Provide a system capable of delivering 0.4 gallons/minute for 15 minutes, or 6 gallons of water able to flow gently for about 15 minutes at a mix/load site if handlers use products requiring eye protection or use a pressurized closed system. One pint of water in a portable container must be available to each handler applying pesticides if eye protection is required.	Provide enough water for emergency eye flushing. One pint of water in a portable container must be available to each handler if eye protection is required.
Emergency Assistance		
Emergency Assistance	Provide prompt transportation to medical facility. Promptly provide the SDS, product information (name, EPA Reg No and active ingredient) and circumstances of exposure to treating medical personnel.	Provide prompt transportation to medical facility and provide any obtainable information about the product, antidote, first aid, and circumstances of exposure to the worker/handler or treating medical personnel.
Definitions		
Immediate Family	Expand to also include all in-laws, grandparents, grandchildren, aunts, uncles, nieces, nephews and first cousins.	Includes spouse, parents, stepparents, foster parents, children, stepchildren, foster children, brothers, and sisters.
Enclosed space production	New definition: enclosed space production that is indoors or in a structure or space that is covered in whole or in part by any nonporous covering and that is large enough to permit a person to enter.	Greenhouse means an operation inside any structure or space that is enclosed with nonporous covering and that is of sufficient size to permit worker entry.
Employ	Employ means to obtain, directly or through a labor contractor, the services of a person in exchange for a salary or wages, including piece-rate wages, without regard to who may pay or who may receive the salary or wages. It includes obtaining the services of a self-employed person, an independent contractor, or a person compensated by a third party.	No definition of "employ" in existing rule. Definitions of "agricultural employer" and "handler employer" covered aspects of what types of employment covered.

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.

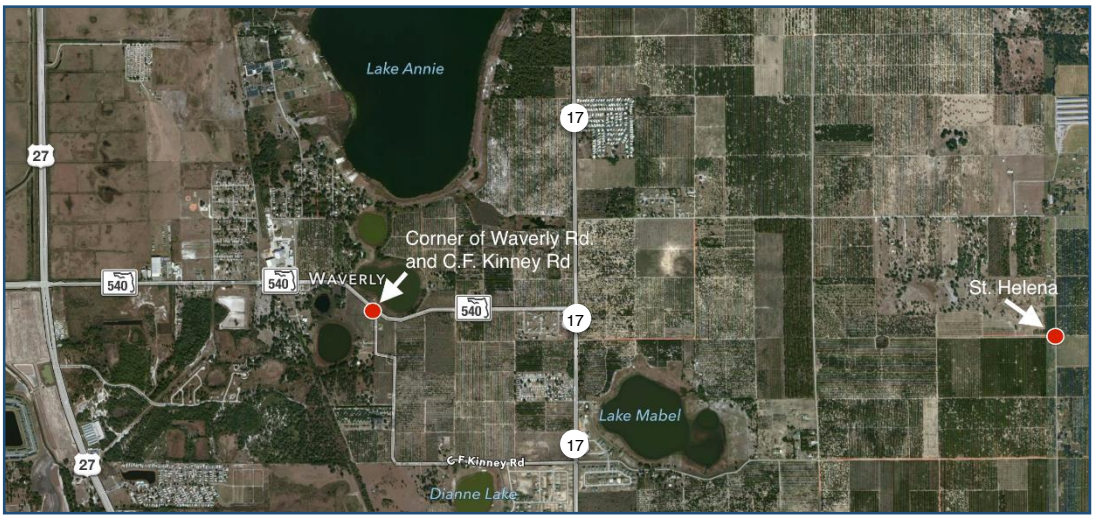
Please pre-register by January 4th.

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

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 dorothyc@ufl.edu



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.

Harrell's Growing a Better World™

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

POLK COUNTY

UF | IFAS Extension UNIVERSITY of FLORIDA