

Citrus Notes

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2011****Inside this Issue:**

Grower Survey	2
Citrus Leaf and Soil Analysis	2 - 3
September Citrus Roundtable	3
Tax Notes - Farm Vehicles	3 - 4
Citrus Health Management Areas	4
Citrus Expo 2011	4 - 5
Pesticide News and Information	5 - 6

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Dear Growers,

I would greatly appreciate you taking the time to complete and return to me the enclosed grower survey. There is a summary of the procedure for collecting citrus leaf and soil samples for annual analysis. Our Hillsborough County "Citrus Roundtable" grower meeting will return starting next month. Tax notes this month deals with deductions for farm vehicles. I have included a short article on how you can go about joining CHMAs from the CHMA website. Don't forget to register if you are planning to attend the "Citrus Expo" next week and check out the latest in the "pesticide news and information" section.

*Enjoy the issue,*Chris Oswalt
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Grower Survey

Attached or enclosed with this issue of “Citrus Notes” is a short survey. The purpose of the survey is to better understand the relative importance to you, the Florida citrus grower, of the issues listed in the survey. There are 15 topics and it would be very helpful to your UF/IFAS Citrus Extension Agents if you would rank these from 1 to 15, with number 1 indicating most important and 15 least important. You do not need to indicate who you are and I will not be collecting any information on your identity. This will help us better define our educational program to address your needs. If you receive this newsletter by USPS mail, you can fax the completed survey to 863-534-0001 or by mail addressed to me at P.O. Box 9005, Drawer HS03, Bartow, FL 33831. If you get this by email, open the file, make your rankings on the survey, save the file and email just the survey file back to me at wcoswalt@ufl.edu.

Citrus Leaf and Soil Analysis

It has become evident, after having conversations with growers in the area, that many of you have adopted an enhance nutritional program to support overall citrus tree health. Considering this information you should be aware of some precautions when pulling citrus leaf samples for nutritional analysis.



First, check with the lab that does your leaf analysis and inquire about their surface decontamination process. If you have recently applied a foliar nutritional product, make sure the lab routinely and thoroughly washes leaf samples before running an analysis. Your goal

should be to measure the amount of nutrition in the leaf not on the leaf.

Second, try to schedule your collection of leaves for nutritional analysis long after a previously applied nutritional spray. If possible try to schedule your foliar nutrient application right after you have collected your leaf samples.

Third, remember to only sample 4 to 6 month old **healthy** spring flush leaves from non-fruiting twigs. This includes the exclusion of leaves with canker lesions and greening symptomatic leaves. Otherwise the sampling procedures are as follows:

The optimum time to take leaf samples would be when the spring flush is 4 to 6 months old (July/August). Samples should be composed of one hundred of these 4 to 6 month old spring flush leaves from non-fruiting twigs under the same designated management area. These 100 leaves can be taken from the same 15 to 20 trees used for soil sampling and analysis. Leaves should be insect and disease free, mature, hardened-off and only one leaf per shoot taking care to include the leaf petiole. These leaves should then be placed in a clean paper bag with a unique identification number of your choosing. Samples should not be allowed to dry out or be exposed to extreme heat. Leaves that are to be stored over night need to be placed in a refrigerator. For macro-nutrient analysis, leaves do not need to be washed. For accurate micro-nutrient analysis, leaves need to be surface washed with a mild detergent shortly after collection (or ask your lab about sample preparation). Leaves sprayed with micro-nutrients, specifically copper, manganese or zinc, should not be analyzed for these nutrients since surface washing will not remove these spray residues. Unlike soil analysis, leaf analysis will be reported in total nutrient concentration. The measurement of total nutrient concentration is

universal and direct comparisons can be made between different labs.

The University of Florida's recommendations for citrus leaf nutrient levels are reported in concentration either as percent of nutrient for macro-nutrients or in parts per million for micro-nutrients. The interpretation of these nutrient levels range from deficient to excess. The goal of citrus leaf sampling and analysis is to maintain leaf nutrient concentration in the optimum range.



Hillsborough County September Citrus Roundtable

Our September Citrus Roundtable will be held at the Gulf Coast Research and Education Center at 14625 CR 672 in Balm on Wednesday, September 7, 2011. The Roundtable will begin at 10:00 a.m. and last about an hour. I am currently working on the program and will have that information in our September 2011 "Citrus Notes" issue.

I'll bring a few donuts, some orange juice and a little coffee for the Roundtable. Hope to see you all then.

Tax Notes - Farm Vehicles

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Traditionally, full-sized pickup trucks were the choice of most farmers. Although full size pickups are still the work horse of farmers

and ranchers, smaller sized pickups and SUV's are also being used. Good tax planning and a general knowledge of the deductions available to farmers; Section 179 deductions, bonus depreciation and normal depreciation, is essential.

Full-sized pickups with an unloaded gross vehicle weight of over 6,000 pounds can be fully deducted under Section 179. **Short-box trucks** weighing over 6,000 pounds but with a cargo area under 6 feet in interior length are limited to a \$25,000 Section 179 deduction. **SUV's** weighing over 6,000 pounds are also limited to a maximum Section 179 deduction of \$25,000. For smaller pickup trucks and SUV's weighing 6,000 pounds or less Section 179 deductions, bonus depreciation and normal depreciation are limited under IRS Code Section 280F. These are often referred to as the "luxury car limits".

When considering a **Section 179 deduction** for vehicles and/or other qualifying property, there are limitations on the amount deductible per year, \$500,000 in 2011. Your deduction may be limited by your overall asset purchases for that year (a phase-out) and also your overall business income must be positive. Section 179 deductions limited by business taxable income can be carried forward to the next taxable year. You can also amend prior year Section 179 elections if conditions change and the prior year Section 179 deduction is less advantageous than other options, such as income averaging, Schedule J.

In addition to or as an alternative, "**Bonus Depreciation**" is available for vehicles or other depreciable property used in business. Property placed in service after September 8, 2010 and before 2012 qualifies for 100% bonus depreciation. Property placed in service during 2012 qualifies for 50% bonus depreciation. The property must be new and gener-

ally have a recovery period of 20 years or less.

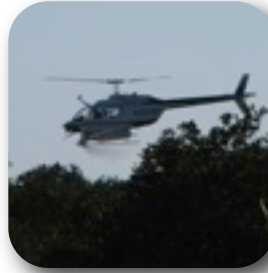
The \$25,000 Section 179 limitation for short-box pickups and SUV's weighing over 6,000 pounds does not apply to bonus depreciation, thus these vehicles purchased during the 100% bonus depreciation period can be totally written off in one year. Also the cash paid plus the remaining basis in the vehicle traded-in qualifies for the bonus depreciation. Unlike Section 179 deductions, there is also no yearly limitation or phase-out of bonus depreciation. Some ambiguity exists regarding the definition of "trucks" and your tax advisor should be consulted before making any significant decisions.

As you can see there are several alternatives for deducting vehicles used in business. As a general rule, the Section 179 deduction would first be used, then bonus depreciation, and lastly normal depreciation. However, the order of use depends on your particular situation.

For more information on vehicle deductions and other tax planning for farming please contact me at (863)640-2008 or Tom@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.

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Citrus Health Management Areas (CHMA's)

I realize that the process of getting everyone on the same page when it comes to coordinating the CHMA wide spray applications is difficult. I am pleased to announce that the CHMA web site will now allow growers to join your CHMA of interest. Once you have located which CHMA you want to join, simply click on the "join the CHMA link". You will be asked for your name, email address and citrus acreage in the CHMA. The acreage question is to get an idea of the area in a CHMA that is actively participating in the program. After you have completed this form, you will now be on the email list, receive news and information related to that CHMA. If you have groves in multiple CHMAs, you will need to join each individual CHMA to receive email notices.

Citrus Expo Seminars to Spotlight Grower Perspectives



Taking complex concepts from the classroom to the grove can often be challenging. That's why the 2011 Citrus Expo seminar program will feature firsthand presentations from citrus growers who have successfully implemented emerging ideas in their operations. Five growers will address the seminar theme, "Proactive Innovations for a Positive Future." Those already confirmed include:

- Joby Sherrod of Duda (Establishing a commercial-scale advanced citrus

- production system grove: the costs, complexity and feasibility)
- John Gose of Lykes (How to get involved in developing a citrus health management area (CHMA) in your area – pros and cons of participating in a CHMA)
- Jerry Mixon of SunnyRidge Farm (How to implement and manage a good agricultural practices program in your operation)

The Citrus Expo seminars are scheduled for Aug. 17-18 at the Lee Civic Center in North Ft. Myers. In addition to the grower speakers, several citrus research specialists will also deliver informative presentations. The seminar program is made possible by sponsorship from the Citrus Research and Development Foundation and Bayer CropScience. Lunch is free both days for citrus growers, production managers and other qualified attendees. Continuing education units (CEUs) and certified crop advisor units (CCAs) are available.

Visit www.CitrusExpo.net to view the full seminar schedule and to preregister for the event. Preregistration, sponsored by KeyPlex, will remain open until Aug. 12. Attendees can also use the Web site to make their ticket donations for the Aug. 17 (8:30-11:00 p.m.) Casino Night fundraiser for Florida FFA. Prior to Casino Night, the Gulf Citrus Growers Association will be hosting its annual Gulf Citrus Industry Banquet from 5:30-8:30 p.m.; call 863-675-2180 for reservations.



Pesticide News and Information

Pesticide Exposure Study Released

A National Institute for Occupational Safety and Health (NIOSH) re-

port was released in June which found that 53 percent of the 2,945 pesticide poisoning cases associated with drift in 11 states during 1996-2008 involved non-occupational exposures. The study, "Acute pesticide illnesses associated with off-target pesticide drift from agricultural applications - 11 States, 1998-2006," is the first comprehensive report to be done of multi-state surveillance data on drift-related pesticide poisoning in the United States, according to its authors.

Pesticide drift is the term for unintended airborne movement of pesticide spray, vapor, or odor from a target application site "and is recognized as a major cause of pesticide exposure affecting people, wildlife, and the environment," according to NIOSH, which said the study found that "small" drifts - those associated with fewer than five cases of pesticide poisoning per incident - decreased during the study period. Overall incidence remained constant, however, mainly driven by "large" drifts involving more than five cases each.

The findings should assist in regulatory, enforcement, and education efforts, the researchers said, and NIOSH Director Dr. John Howard agrees. "These findings underscore the importance of identifying factors that can result in unintended pesticide exposures, recognizing that any health effects from exposures are cause for concern, and adhering to safe application practices and policies at all times," Howard said. "The study also illustrates the value of federal and state partnerships in collecting and using data that are vital for informing occupational and public health initiatives."

The data came from NIOSH's Sentinel Event Notification System for Occupational Risks (SENSOR) program, which provides federal funding or technical support for occupational health surveillance in 12 states, and California's Pesticide Illness Surveillance Program.

Of 2,945 pesticide poisoning cases associated with drift in 11 states during 1996-2008, agricultural workers had the highest incidence rate of drift-related pesticide illness (114 cases per 1 million people). This was 145 times greater than the rate for non-agricultural workers (roughly one in a million). The rate for residents in five agricultural-intensive counties in California was 42 cases per million. Forty-seven percent of the 2,945 cases were work-related exposures. Soil applications with fumigants caused 45 percent of the cases and aerial applications caused 24 percent. "Common factors contributing to pesticide drift included weather conditions such as high winds or temperature inversions, improper seal of the fumigation site such as a tear in the tarp used to cover the site after application or premature removal of a tarp, and carelessness by the applicator, such as flying over houses or failing to turn off a nozzle at the end of a row of crops," according to NIOSH. (Occupational Health and Safety News, 6/6/11).

Amended Imidan® Label

On June 21, the Florida Department of Agriculture and Consumer Services (FDACS) accepted the amended special local needs (SLN) registration of Imidan® insecticide (phosmet) to control scale, mealybug, and citrus weevil complex in oranges and grapefruit. The minimum rate has been increased from 1 to 1.5 lb/A due to efficacy concerns. The EPA registration number for the Gowan product is 10163-169. (FDACS letter, 6/21/11).

Alion® on Young Citrus Trees

On June 6, the FDACS registered Alion® (indaziflam) herbicide for pre-emergence weed control in citrus and stone fruit, as well as pecan. The EPA registration number for the Bayer CropScience product is 264-1106. This same product has been registered for

SLN use on citrus grove trees established less than one year. (FDACS PREC Agenda, 7/7/11).

Kelthane®/Dicofol Registrations Cancelled

In a Memorandum of Agreement with the EPA dated May 17, 2011, the registrants of dicofol (Kelthane®) requested voluntary cancellation of all their dicofol registrations. The EPA is requesting comment for 30 days on the registrants' request, which would terminate the last dicofol products registered in the United States. Dicofol is the last organochlorine pesticide to go through a cancellation process to terminate all its remaining uses in the U.S. The registrants, Agan Chemical Manufacturing, Ltd. and Makhteshim Agan of North America, Inc., ceased all production of dicofol as of May 17, 2011, and have agreed to cease all sales and distribution of the pesticide by October 31, 2013. The companies also have agreed to amend product labels for existing stocks by August 31, 2011, to prohibit use of dicofol after October 31, 2016. Tolerances associated with commodities treated with dicofol will be revoked effective October 31, 2016. Use of dicofol has significantly declined since the amended Reregistration Eligibility Decision (RED) in 2006. The 2006 amended RED significantly increased the re-entry interval for most crops in order to protect workers harvesting the crops after application. Submit comments by July 22, 2011 on the dicofol voluntary cancellation request through docket EPA-HQ-OPP-2005-0220 at Regulations.gov. (EPA OPP Update, 6/22/11).