

# Citrus Notes



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*Dear Growers,*

*The 2012 Florida Citrus Growers' Institute is right around the corner. The brochure with program and registration information is included finally. The International Symposium on Mechanical Harvesting will be held next week, please see the include link for additional information. Jamie Burrow from the Citrus Research and Education Center has requested your assistance in completing a survey for one of her graduate school projects. Please take the time to read the information and consider participating. Dr Lukasz Stelinski has some important information on Asian citrus psyllid resistance management. I tried to condense that information in the article on psyllid resistance management. Our agricultural tax planning section this month covers depreciation incentives for 2012. I found a couple of interesting articles to include this month in the pesticide news and information section.*

*Hope to see you all at the Institute,*

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## **2012 Florida Citrus Growers' Institute**

The 2012 Florida Citrus Growers' Institute will be held on Tuesday, April 10, 2012, at South Florida Community College in Avon Park. Registration must be in by Friday, April 6, 2012, so don't delay.



## **International Symposium on Mechanical Harvesting & Handling Systems of Fruits and Nuts**

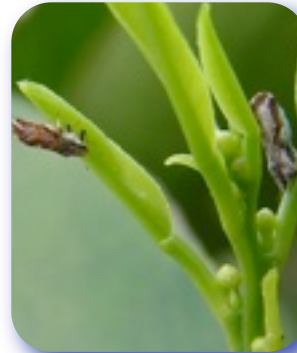
This symposium will be hosted by the UF/IFAS Citrus Mechanical Harvesting & Abscission Program, at the Citrus Research and Education Center in Lake Alfred, FL. Dates for the symposium are April 2-4, 2012. Additional information on the program, along with registration information, can be accessed at the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

## **Request for Information**

Jamie Burrow from CREC is currently pursuing her Masters of Agriculture with a specialization in Extension Education. This semester she is required to complete a research project and has chosen to look at the age of Florida citrus industry personnel and their preferred form of communication. She has created a survey to gather her information. If you have already completed the survey at a previous meeting, it is greatly appreciated. If you have not participated in the survey, please go to [https://atrial.qualtrics.com/SE/?SID=SV\\_eS9v9fs2GpYf8G0](https://atrial.qualtrics.com/SE/?SID=SV_eS9v9fs2GpYf8G0) and complete the short survey at your convenience. The survey will end April 11, 2012. Thank you for your participation!

Jamie is our Canker and Greening Extension Education Coordinator who participates in many of our programs. She does the layout, design and produces the citrus

disease identification materials that we all carry around in our trucks. It would be a great help to Jamie and a personal favor to me, if you could take a few minutes to answer the online survey.



## **Psyllid Resistance Management**

Recently Dr. Lukasz Stelinski from the UF/IFAS Citrus Research and Education Center has made a number of presentations highlighting resistance management of Asian citrus psyllids. Lukasz has been following annually (2009-11) the susceptibility of current in-field psyllid populations to a laboratory raised susceptible test population of psyllids. This laboratory population was used as a baseline to compare and follow changes in the susceptibility of field populations exposed to the numerous insecticides used to control these populations by growers.

In this study 5 grove locations in Florida were used to collect test psyllid populations for comparison to the laboratory susceptible population. A number of resistance pathways were studied. One was the susceptibility of the field populations to the actual dose of the insecticide. The second was to monitor the changes in the levels of psyllid enzymes that detoxify the insecticides, and the third was to monitor genetic changes in psyllid populations that would impart genetic insecticide resistance.

Lukasz found that:

- Field populations of psyllids in Florida exhibit some level of decreased resistance to all insecticides currently registered for psyllid control.
- Increases in detoxifying enzymes that has been correlated with insecticide resistance.
- Five genes have been implicated in the development of insecticide resistance in Asian citrus psyllid.
- From 2010 to 2011 resistance levels in 2 classes of insecticides (pyrethroids and or-

ganophosphates) have increased for certain Florida populations of Asian citrus psyllid.

On the other hand Lukasz did find that resistance levels of in field Florida populations of Asian citrus psyllids did not increase to the neonicotinoids from 2010 to 2011.

### ***Agricultural Tax Planning Depreciation Incentives - 2012***

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

Depreciation incentives, namely the Section 179 Expense Allowance and Bonus Depreciation have changed for 2012 due to provisions included in laws previously enacted.

#### **Section 179 Expense Allowance/Deduction**

- Section 179 permits taxpayers to elect to expense the cost of any qualifying property, new or used, (personal property used in a trade or business) placed in service in an allowable year in lieu of claiming depreciation.
- Qualifying farm assets include single purpose Ag structures which also qualify for Bonus Depreciation (below) and 150% DDB depreciation.
- In tax years beginning in 2012, the expense allowance is reduced to **\$139,000** (\$500,000 in 2011) and the dollar-for-dollar phase-out limit begins at **\$560,000**. The Section 179 expense limits apply based on the taxpayer's fiscal year and cannot exceed aggregate taxable income.
- However, a 179 deduction limited by business taxable income becomes a carryforward to the next taxable year.
- Taxpayers making the Section 179 expensing election must reduce the property's depreciable basis by the amount of the expense deduction. Eligible property may be purchased, financed or leased (capital lease).

#### **Trucks and SUV's.**

**Full-sized pickups and SUV's** with an unloaded gross vehicle weight rating (GVWR) of over 6000 pounds

are not subject to the luxury car depreciation caps, but are limited to a \$25,000 Section 179 deduction. However, there are three exclusions to this limitation that permit 100% expensing.

- Full sized pickups meeting the weight requirement and having a cargo area of at least 6 feet in interior length.
- Any vehicle designed to have a seating capacity of more than nine persons behind the driver's seat.
- Any vehicle fully enclosing the driver compartment and load carrying section, having no seating behind the driver's seat, and having no body section protruding more than 30 inches ahead of the leading edge of the windshield.

For 2010 and 2011 Qualified Leasehold Improvements were eligible for Section 179 allowances, this allowance **did not extend to 2012.**

#### **Bonus Depreciation**

Property placed in service in calendar year 2012 qualifies for 50% "**Bonus Depreciation**". Eligible property must be **new** and generally have a recovery period of 20 years or less, **basically all farm assets qualify**. For **self-constructed** assets such as bins, barns or sheds, the property is acquired when construction begins.

#### **Bonus depreciation for vehicles.**

- The \$25,000 Section 179 limitation for short-box pickups and SUV's weighing over 6,000 pounds does not apply to bonus depreciation.
- Vehicles purchased during 2012 are eligible for 50% bonus depreciation. The remaining 50% must be depreciated over the life of the vehicle.
- Also the cash paid plus the remaining basis in the vehicle traded-in qualifies for 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 on this issue.

**Under current law, Bonus Depreciation sunsets on December 31, 2012.**

## Summary

Both the Section 179 Deduction (\$139,000) and 50% Bonus Depreciation are available in 2012. In 2013 the Section 179 Deduction will be available, but the amount of the deduction is in question. Bonus Depreciation ends on December 31, 2012 unless the law is changed or amended.

- Generally, the Section 179 Deduction is taken first, followed by Bonus Depreciation, unless the business has no taxable profit for the year.
- Section 179 Deductions can be taken on **new and used** equipment and off-the-self software whereas bonus depreciation applies to **new equipment only**.
- Farms located in the Gulf Opportunity Zone, also known as the GO Zone most likely qualify for increased Section 179 Deductions.

Small and medium sized farms considering equipment acquisitions in the near future may consider acting in 2012 to take advantage of the section 179 Deduction (\$139,000) and 50% Bonus Depreciation. There is no indication at this time that either the Section 179 Deduction will be enhanced or the Bonus Depreciation will be extended. However, more likely than not new tax laws will be enacted this year.

The interaction between Section 179 Deductions and Bonus Depreciation is confusing at best. You should consult us or your tax advisor to determine the best course of action for your particular situation.

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.

## *Pesticide News and Information*



### **Pheromone-Based CLM Control**



When citrus growers began spraying for Asian citrus psyllids that vector greening, they inadvertently caused a resurgence of citrus canker. The broad-

scale insecticidal treatments killed off beneficial insects that had kept citrus leafminer (CLM) more or less in check. That, coupled with weather and other conditions conducive to citrus canker, prompted the disease to once again become a problem. Citrus leafminer larvae burrow into citrus leaves, creating tunnels or mines. The wounds provide an entryway for citrus canker bacteria to enter. Additionally, CLM feeding itself can affect yields and stunt growth of trees, particularly young ones and nursery trees, says Lukasz Stelinski, at the University of Florida's Institute of Food and Agricultural Sciences Research and Education Center at Lake Alfred.

However, researchers and pesticide manufacturers continue to make progress in their attempt to fight citrus leafminers. Two relatively new pheromone-based products (SPLAT CLM® and MalEx®) help control the pest without affecting non-target species. SPLAT CLM® is a mating disruptor, and MalEx® is an attract-and-kill material. The theory behind mating disruption is to flood an area with so much synthetic female pheromone that the male insect becomes confused and can't find a female with which to mate. In the case of SPLAT, short for Specialized Pheromone & Lure Technology, the pheromone is contained in a mixture of non-toxic, food-grade waxes and oils that is sprayed on tree trunks. The mixture goes on with the consistency of hand cream that hardens to the consistency of crayons or wax candles in a few hours, ac-

ording to product literature. The most exciting news is the recent breakthrough in synthesizing the active ingredients, Stelinski says. The discovery has knocked down the price from a budget-busting \$300 per acre to about \$40 per acre, he says. The lower price “positions it as very affordable for growers, considering the duration and efficacy,” Stelinski says. SPLAT CLM® may now have “significant practical applications for controlling leafminer,” he says. Grove managers who worked with researchers in the testing phase now are buying the product, says Stephen Lapointe, a USDA research entomologist. Since SPLAT CLM® does not rely on an insecticide as its active ingredient, the registration process was fairly simple, Lapointe says.

Such has not been the case with another potential leaf miner control product - MalEx®. “It’s taken more time than I thought” to get MalEx® registered, says Darek Czokajlo, president of Alpha Scents Inc., the West Linn, OR-based manufacturer.

MalEx® contains a pheromone that attracts male citrus leafminers. When the insects attempt to mate with the material, they come in contact with a minute amount of insecticide, which is lethal. In early February, Czokajlo said he expected to have the registration package finished by mid-month and expected registration to be finalized within a year. Like SPLAT, MalEx® is leaf-miner specific, so it stays put on the trees, and doesn’t move off target. In addition, MalEx contains about 100 times less pesticide than conventional products, he says. Lapointe says it appears that an attract-and-kill approach may work better for small trees, whereas mating disruption works better in mature groves with a closed canopy. “We are studying why this is so as we learn how to best use these new products,” he says. (*The Grower*, 3/5/12).

### **Carbendazim News**

Brazil asked the U.S. Food and Drug Administration (FDA) to give it until June 2013 to remove the fungicide carbendazim from its juice after the regulator began checking all imports in January for the chemical which it banned in 2009. Carbendazim is illegal on citrus in the United States, but commonly used in Brazil, the world's top orange juice exporter. It is permitted up to a limit (200 ppb) in imports to the European Union, the main buyer of Brazil's juice. Brazil's juice

industry has continued exports to the United States since, but only in diluted not-from-concentrate form which meets FDA requirements for carbendazim content below 10 ppb. Brazil had requested the FDA distinguish between frozen concentrate and not-from-concentrate, meaning a 60 ppb carbendazim tolerance for the former since not-from-concentrate is diluted to about six times the volume of concentrate. The FDA refused, saying its policy is to apply the 10 ppb limit on juice regardless of its concentration. The Juice Products Association of U.S. said in a statement it was "disappointed" by the FDA decision, since the Environmental Protection Agency declared carbendazim levels of up to 80 ppb posed no threat to human health. The association had backed Brazil's call for imports of concentrate to be tested in the diluted form in which it is consumed. The FDA stated that making an exception would create an unfair advantage over other food producers who have incurred costs to ensure their products meet FDA standards. (*Reuters*, 2/16/12).

## PURPOSE OF THE INSTITUTE

Citrus Greening or Huanglongbing (HLB) continues to spread throughout citrus production areas of Florida. The 2012 Florida Citrus Growers' Institute is an opportunity for Florida citrus growers to come together to learn about effective management of HLB and other challenging diseases affecting the industry. Topics this year include citrus disease management, Asian citrus psyllid management, production systems and economics of managing HLB.

## CONTINUING EDUCATION UNITS

Continuing Education Units (CEU's) will be offered for holders of restricted use pesticide licenses (RUP) and certified crop advisors (CCA). Five CEU's will be offered in the following categories: private applicator, agricultural tree crop and regulatory pest control for RUP holders. CCA's will be offered CEU's in the pest management (1 CEU) and crop management (4 CEU's) categories.

## SPONSORS

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DuPont Crop Protection

FMC Corporation

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## DIRECTIONS

The South Florida Community College is located at 600 W College Drive in Avon Park.

From the South: Take U.S. Hwy. 27/98 north towards Avon Park, turn east onto W College Drive and follow the signs to the Theatre.

From the North: Take U.S. Hwy. 27/98 south to Avon Park, continue south to W College Drive, turn east onto W College Drive and follow the signs to the Theatre.

From the East: Take U.S. Hwy. 98 north to where U.S. Hwy. 27/98 merge south of Sebring. Proceed on U.S. Hwy. 27/98 north towards Avon Park, turn east onto W College Drive and follow the signs to the Theatre.

From the West: Take S.R. 64 east to Avon Park, turn south on U.S. Highway 27/98 to W College Drive, turn east onto W College Drive and follow the signs to the Theatre.

**SOUTH FLORIDA COMMUNITY COLLEGE  
THEATRE FOR PERFORMING ARTS  
600 W COLLEGE DRIVE  
AVON PARK, FL**

# FLORIDA CITRUS GROWERS' INSTITUTE



Conducted by

**University of Florida, IFAS Extension  
Citrus Research and Development  
Foundation**

**South Florida Community College  
Theatre for Performing Arts  
Avon Park, Florida  
April 10, 2012**



# 2012 Florida Citrus Growers' Institute

## PROGRAM AGENDA

TUESDAY, APRIL 10, 2012

8:00 AM - Registration

8:30 AM - Welcome and Introductions

*Mr. Gary England, CES, Tavares, FL*

8:40 AM - An Overview of the Current Citrus Research and Development Foundation Investments in Citrus Disease Research - *Dr. Harold Browning*, Chief Operating Officer, Citrus Research and Development Foundation, Inc., Lake Alfred, FL

## ASIAN CITRUS PSYLLID MANAGEMENT

*Moderator: Dr. Mongi Zekri, CES, LaBelle, FL*

9:00 AM - Asian Citrus Psyllid IPM - *Dr. Phil Standly, SWFREC*

9:25 AM - Understanding the CHMA Maps - *Mr. Greg Carlton, FDACS/DPI, Arcadia, FL*

9:50 AM - Psyllid Management Strategies for CHMA's and Results to Date - *Dr. Michael Rogers, CREC*

10:15 AM - Break

## CITRUS DISEASE MANAGEMENT

*Moderator: Dr. Steve Futch, CES, Lake Alfred, FL*

10:25 AM - Citrus Root Health Management - *Dr. Jim Graham, CREC*

11:00 AM - Yes, Blight is Still Around - *Dr. Ron Brlansky, CREC*

11:25 AM - Detection and Management of Citrus Black Spot - *Dr. Megan Dewdney, CREC*

11:50 AM - Citrus Canker - What Went Wrong Last Season - *Dr. Pam Roberts, SWFREC*

12:15 PM - Lunch

## PRODUCTION SYSTEMS & ECONOMICS OF MANAGING HLB

*Moderator: Mr. Tim Gaver, CES, Ft. Pierce, FL*

1:30 PM - Successful HLB Management in a High Infection Grove in China - *Dr. Chunxian Chen, CREC*

2:20 PM - To Reset or Not to Reset, That is the Question - *Mr. Ron Muraro, CREC, and Grower Panel*

2:50 PM - Large Scale HLB Management in Brazil - *Dr. Fernando E. A. Terzi, Citrus Farms Director, Citrosuco, Sao Paulo, Brazil*

3:20 PM - Promising Research Findings in Horticultural Practices for HLB Management - *Dr. Robert Rouwe, SWFREC*

3:45 PM - Adjourn

**CES:** County Extension Service

**CREC:** Citrus Research & Education Center, Lake Alfred, FL

**FDACS/DPI:** Florida Department of Agriculture & Consumer Services/Division of Plant Industry

**SWFREC:** Southwest Florida Research & Education Center, Immokalee, FL

**UF/IFAS:** University of Florida, Institute of Food and Agricultural Sciences

**USDA/ARS:** United States Department of Agriculture/Agricultural Research Service



FLORIDA CITRUS GROWERS' INSTITUTE  
April 10, 2012

PREREGISTRATION  
IS REQUIRED

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Please send registration to:

Gail Crawford, P.O. Box 9005, Drawer HS03, Bartow, FL 33831

By April 6, 2012

Phone: 863-519-8677 ext 111, Fax: 863-534-0001 or email: [dorothy@ufl.edu](mailto:dorothy@ufl.edu)