

# Citrus Notes

**Polk County Extension Service**

PO Box 9005, Drawer HS03 • Bartow, FL 33831-9005  
(863) 519-8677, Ext. 109 • [wcoswalt@ufl.edu](mailto:wcoswalt@ufl.edu)

**Hillsborough County Extension Service**

5339 County Road 579 • Seffner, FL 33584-3334  
(813) 744-5519, Ext. 131



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*Dear Growers,*

*This next month (April) we have a couple of important educational events. The first will be held next Tuesday at South Florida State College, the 2013 Florida Citrus growers' Institute. The second will be a Citrus Rootstock Field Day to be held on Thursday, April 18, 2013 in Indiantown. We have included some additional information on the new citrus statewide BMP Manual and you can pick up a printed copy of the manual here at the office. I still have a few copies of the 2013 Citrus Pest Management Guide available here at the office, so get while it's hot. Don't forget that the Florida Automated Weather Network isn't just for winter anymore. There are number of tools available to growers in addition to the ones we use during freeze events.*

*Hope to see you next week at the Institute,*

Chris Oswalt  
Citrus Extension Agent  
Polk/Hillsborough Counties  
863-519-8677 Extension 108  
P.O. Box 9005, Drawer HS03  
Bartow, FL 33831-9005



## **2013 Florida Citrus Growers' Institute**

The 2013 edition of the Florida Citrus Growers' Institute will be held at South Florida State College (formally known as South Florida

Community College) on Tuesday, April 2, 2013. Attached or enclosed is the program brochure for this year's Institute. Topics for this year include: citrus tree health and water management, citrus nutrition, Asian citrus psyllid management and citrus plant improvement. The program begins at 8:00 a.m. with check-in/registration and lunch is included thanks to the generosity of this year's sponsors. We do, however, ask that you pre-register so we will have name badges pre-printed and enough food ordered for lunch.

### ***New Statewide Florida Citrus Best Management Practices (BMP) Manual***



Earlier this month we had a grower meeting in Lake Alfred to introduce the new Florida Citrus BMP manual. If you couldn't make the meeting, I have copies of the manual available here at my Bartow office. The following information comes from the Florida Department of Agriculture and Consumer Services, Office of Agricultural Water Policy, it contains additional information on resources available for filling out the new manual:

On January 9, 2013, the Florida Department of Agriculture and Consumer Services (FDACS) formally adopted the *Water Quality/Quantity Best Management Practices for Florida Citrus* manual for use by the industry to comply with state water quality standards and related water resource protection program goals. The new manual incorporates the previous three regional flatwoods Citrus BMP manuals and the Ridge Citrus Nitrate Rule into one easy-to-use publication, which can be downloaded at <http://www.floridaagwaterpolicy.com/BestManagementPractices.html> .

Growers enrolled under one of the previous flatwoods citrus BMP manuals do not have to re-enroll under the new manual unless they are undertaking grove re-establishment or major grove renovation. Growers on the deep sandy soils of the Ridge, however, should seek to be re-enrolled as soon as possible, since the new BMP is more comprehensive than the preceding Ridge citrus nitrate rule, and the new rule requires re-Ridge Citrus producers to re-enroll within two years of manual adoption.

Since the adoption of the statewide citrus manual a little more than a month ago, several growers, representing approximately 10,000 acres, have enrolled or re-enrolled to take advantage of the benefits of participation. These benefits include a presumption of compliance with state water quality standards, a waiver of liability for fee recovery, and access to certain BMP implementation cost-share funds.

Under the old Ridge Citrus Nitrate BMP, it was a simple matter for growers to fill out a Notice of Intent to Implement BMPs (NOI) and mail it to FDACS. Because the new citrus BMP manual is more detailed, we ask that growers contact FDACS to schedule an appointment so appropriate personnel can come out to assist them in identifying the appropriate practices for their operations.

For enrollment assistance, please contact either David "BO" Griffin at [David.Griffin@freshfromflorida.com](mailto:David.Griffin@freshfromflorida.com) or Ms. Suzie Bishop at [sbishop@highlandsswcd.org](mailto:sbishop@highlandsswcd.org). Both can also be reached by phone at (863)402-7020.



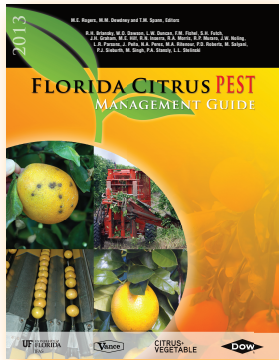
### ***Higher Density Planting Rootstock Field Day***

Dr. Bill Castle, Stephane Gardinier, Lee Jones and Barrett Gruber will be hosting a rootstock field day. The cooperative 40-acre project with Gardinier Florida Citrus will be on display begin-

ning at 11 am, Thursday, April 18<sup>th</sup>. There are 20 acres each of 3-yr-old Hamlin and Valencia trees in which whole beds are planted to individual rootstocks. The site consists of 60-ft beds planted to either 3 or 4 rows of trees and 7 to 12 ft in the row. The trees most closely planted are those shown above on Flying Dragon trifoliolate orange, 7 x 12 ft = 518 trees/acre. There will a 30-minute orientation followed by a grove tour with commentary.

**Registration:** Please register at EventBrite ([http://hd\\_rootstock\\_fieldday.eventbrite.com](http://hd_rootstock_fieldday.eventbrite.com)) by **5 pm April 12<sup>th</sup>**. There is no fee.

**Directions:** *From the north and SW*, get to Indiantown via. Highway 710. At the south end of town is a Shell station and a ¼ mile south [towards the canal] is SW Citrus Blvd. Note that recent construction removed the road sign so it may not be marked. Go east ½ mile and turn left on CR 726. Go east ca. 5 miles to a GFC sign and turn north into the grove through a canker wash station. *From the east*, [1] take S.R. 76, a.k.a SW Kanner Blvd., to Indiantown and follow the directions above or, [2] come along SR 76 to Pratt Whitney Rd/SW 96<sup>th</sup> Street and go west to cross over the St. Lucie canal and turn left.



### **2013 Citrus Pest Management Guides**

We still have copies of the 2013 Citrus Pest Management Guides available here at the Bartow Extension office. I also have left a few copies at the Hillsborough County Extension Office in Seffner. Please call the

front desk at 813-744-5519 to insure availability before making a trip to Seffner.

### **Agricultural Tax Planning - You and Your Tax Preparer**

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

Tax season is here again and is well underway. Working with your tax preparer and keeping him or her informed can be beneficial. In addition to keeping accurate and complete records you need to keep your tax preparer informed of any changes in your business or business activities. Your tax preparer may ask you questions in an attempt to ascertain this information, but it is your responsibility to keep him or her informed and up to date regarding your business operations. Knowing your business and any changes from the prior year will greatly aid your tax preparer in completing an accurate return and possibly saving you tax dollars.

This article is based on the assumption that most growers and farmers operate on a cash basis, thus some of this information may not apply to those who do not. The article does not address patronage dividends, CCC loans or other situations that may require additional information or consideration.

#### **Basic Information Your Tax Preparer Will Need**

- If you use QuickBooks or other accounting software, a Working Trial Balance, Financial Statements, Journal Entries, and a detail General Ledger for the entire year. This can usually be transmitted electronically or on a disk.
- 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, year – end brokerage statements and any other tax related documents you receive including blank forms to be completed that you do not prepare yourself.
- Most tax preparers will send out a Tax Questionnaire or Organizer for you to complete. These are good tools for both you and your tax preparer and you should take advantage of their use. A lot of the following information may be covered by the questionnaire or organizer. However, you may need to provide additional information, explanation or paper documents.

- 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 may also be 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. Actual paid invoices and a log of your business use of the vehicle must be maintained to separate business use from personal use.
- Entertainment, refreshments, and meal expenses for business meetings and other business functions must be separately stated from business travel expense. Actual receipts must be provided to your tax preparer for these expenses or a sworn statement that you have the documents.
- For citrus, details on harvesting income and costs, participation interests, patronage dividends, replanting costs, and preproduction costs.
- For timber; details of any harvesting income and related expenses, management costs, restoration expense, and replanting 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.
- If you are an employer, provide copies of your Federal Forms 941, 943, 944, and 940. Also a copy of your W-2 Summary (Form W-3).
- Copies of any Form 1099's you prepare.

- Amounts and dates of estimated income tax payments.
- Details and documents supporting any unusual or one time transactions, anything relevant that changed in your grove or farm operations from previous years.

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

**Documents and information you should keep for at least three years**

- Paid invoices, payment receipts, cancelled checks and all other proof of expenses incurred.
- Sales invoices, sales slips, tally sheets, and other income receipts or documents.
- Details of any miscellaneous income or cash expenses.
- Business travel and entertainment expense support and documentation. This includes receipts for amounts paid plus written evidence of the date, time, place and business purpose for the expense. This should also be given to your tax preparer.
- 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 required to retrieve the information.
- For a comprehensive record retention program, please visit our website at [www.beasleybryantcpa.com](http://www.beasleybryantcpa.com).

Your tax preparer should discuss with you Income Averaging, Income Deferral or Prepaid Expense Deductions, if not, ask about these tax provisions that may be of benefit to you.

## Reminders

- If you are a farmer or grower filing a Form 1040 and Schedule F and have not made estimated tax payments, you can avoid under estimated tax payment penalties by filing your Form 1040, and paying your taxes by April 15, 2013. This extension from March 1 to April 15, to avoid penalties, is only for the 2012 tax year.
- C corporations, S corporations, LLP's and LLC's are required to file an Annual Report with the Florida Secretary of State by May 1, of each year.
- Individual Form 1040's are due by April 15, 2013 for the 2012 calendar year.

## Summary

The more accurate, organized, and complete the information is that you provide to your tax preparer, the more time he or she has to spend on tax planning and tax saving, which can **save you money!** The basic farming and growing businesses have been covered in this article; however, each taxpayer may have unique circumstances that may require additional information or handling. Give your tax preparer the best and most accurate information available, thus allowing him or her to produce 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](mailto:Tom@beasleybryantcpa.com) and/or Ryan Beasley at (863) 646-1373 or [Ryan@beasleybryantcpa.com](mailto:Ryan@beasleybryantcpa.com).

## Citrus Copper Residue Tool

Don't forget the citrus copper residue tool available on Florida

Automated Weather Network (FAWN). As we enter the post bloom period you can monitor the amount of re-

sidual copper remaining from your last spray application by going to the following link:

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



At the link you can upload your own location specific weather data or use data collected from the nearest FAWN station of your choice. In addition, there is also a citrus pesticide application tool that will present a graphical NWS

forecast on the major weather factors (wind and chance of rain) that the potential suitability for spray applications. At this time with this tool, you can only select data from established FAWN stations.



## PURPOSE OF THE INSTITUTE

Citrus Greening or Huanglongbing (HLB) continues to spread throughout citrus production areas of Florida. The 2013 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 tree health and water management, citrus nutrition, Asian citrus psyllid management, and citrus plant improvement.

## CONTINUING EDUCATION UNITS

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

## SPONSORS

### PLATINUM

Bayer CropScience

DuPont Crop Protection

Syngenta Crop Protection

### GOLD

FMC Corporation

G.P. Solutions

KeyPlex

### SILVER

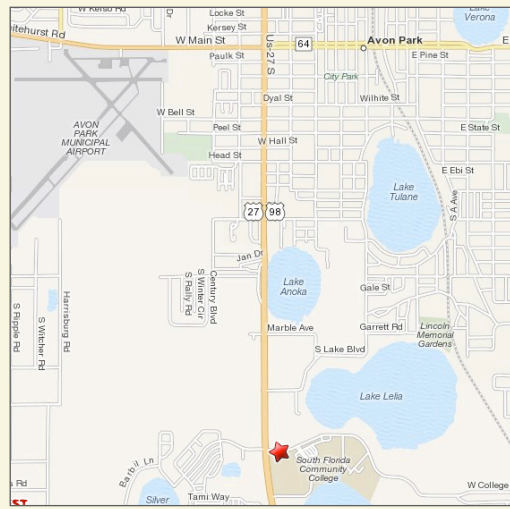
Gowan

Valent USA

### BRONZE

Dow AgroSciences

Farm Credit



## DIRECTIONS

The South Florida State College is located at 600 West 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.

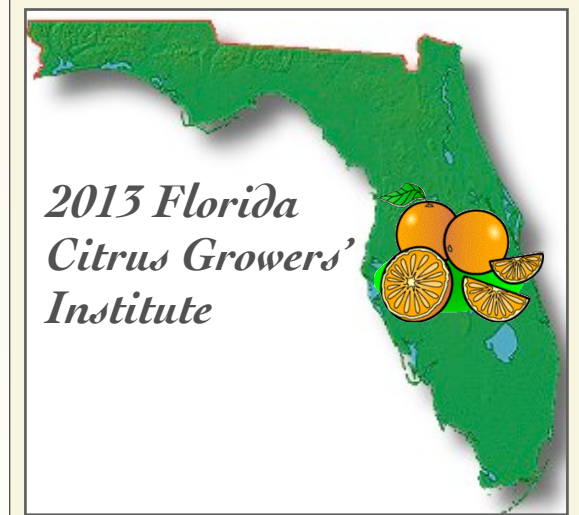
From the North: Take U.S. Hwy. 27/98 south to Avon Park, continue south to W College Drive, turn east onto W College Drive and follow the signs to the Theatre.

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 STATE COLLEGE**  
(FORMALLY KNOWN AS 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 State College**  
(Formerly known as South Florida Community College)  
**Theatre for Performing Arts**  
**Avon Park, Florida**  
**April 2, 2013**

# 2013 Florida Citrus Growers' Institute

## PROGRAM AGENDA TUESDAY, APRIL 2, 2013

8:00 AM - Registration

8:30 AM - Welcome and Introductions  
*Dr. Cami Esmel-McAvoy*, CES, Bushnell, FL

8:40 AM - Update on Current Citrus Research and Development Foundation Investments in Florida Citrus - *Dr. Harold Browning*, Chief Operating Officer, Citrus Research and Development Foundation, Inc., Lake Alfred, FL

### TREE HEALTH AND WATER MANAGEMENT

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

9:00 AM - Conditions that Cause Citrus Fruit Drop - *Dr. Gene Albrigo*, CREC

9:20 AM - Interactions between HLB Root Decline and Phytophthora - *Dr. Jim Graham*, CREC

9:45 AM - Comprehensive BMP Manual for Florida Citrus - *Dr. Brian Boman*, IRREC

9:55 AM - Modification of Citrus Irrigation Water - *Dr. Kelly Morgan*, SWFREC

10:15 AM - Break

### CITRUS NUTRITION

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

10:25 AM - Foliar Citrus Nutrition and SAR's - *Dr. Robert Rowe*, SWFREC

10:55 AM - Optimizing the Nutritional Status of HLB Infected Citrus Trees - *Dr. Arnold Schumann*, CREC

11:25 AM - Detection and Localization of HLB in Citrus Phloem - *Dr. Craig Brodersen*, CREC

11:45 AM - Foliar Nutrient Uptake in HLB Infected Leaves - *Dr. Ron Brlansky*, CREC

12:10 PM - Lunch

### ASIAN CITRUS PSYLLID MANAGEMENT

*Moderator: Mr. Chris Oswald*, CES, Bartow, FL

1:30 PM - Induced Release of Plant Defense Volatiles - *Dr. Emily Kubns*, CREC

1:55 PM - Asian Citrus Psyllid Management in Young Citrus Trees - *Dr. Michael Rogers*, CREC

2:20 PM - Long Term Insecticidal Control of the Asian Citrus Psyllid - *Dr. Jawwad Qureshi*, SWFREC

2:45 PM - Mapping of Citrus Health Management Areas - *Mr. Brandon Page*, CREC

### CITRUS PLANT IMPROVEMENT

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

2:55 PM - New USDA Rootstocks - *Dr. Kim Bowman*, USDA/ARS. Ft. Pierce, FL

3:20 PM - New UF Varieties - *Dr. Jude Grosser*, CREC

3:45 PM - Adjourn

CES: County Extension Service

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

IRREC: Indian River Research and Education Center, Ft. Pierce, FL

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 2, 2013

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 March 29, 2013

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