

Citrus Notes



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Dear Growers,

We still have a number of the improved 2012 citrus spray guides available from our office, stop by and get your free copy. The 2012 Florida Citrus Growers' Institute presentations are now posted online, so if you missed something this year or from past Institutes (2008-20011) they are all available online. If you are into smart phones or mobile devices, the copper residue tool is now mobile friendly. Summer is the time for citrus leaf and soil sampling. I have reviewed some of the important information in taking these samples. With summer comes thunderstorms, lightning and hurricanes, I have included some important information on lightning and the latest hurricane forecast. We have our monthly Ag tax planning article and the pesticide news and information sections.

Enjoy,

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2012 Florida Citrus Pest Management Guide Available in Balm and Bartow

We now have copies of the improved 2012 Citrus Pest Management Guide available here in the Bartow

Extension office and at the Gulf Coast Research and Education Center in Balm. The improved version contains many of the laminated informational sheets bound into the spray guide. If you are interested in obtaining a copy, the address in Bartow is 1702 US Highway 17 S Bartow, FL. The address of the Gulf Coast Research and Education Center is 14625 CR 672, Wimauma, FL



2012 Florida Citrus Growers' Institute Presentations Available

The videos of the 2012 Florida Citrus Growers' Institute are available for viewing at the UF/

IFAS Citrus Agents website:
<http://citrusagents.ifas.ufl.edu> .

Copper Residue Tool Now Available for Mobile Devices

A mobile version of the Copper residue tool is available on the AgroClimate website and will be linked from the CREC extension website. It can be found at: <http://agroclimate.org/mobile/> or accessing agroclimate with a mobile device. If you have any questions, concerns or suggestions contact Dr. Megan Dewdney at: mmdewdney@ufl.edu or Dr. Clyde Fraisse at: cfraisse@ufl.edu

Citrus Leaf and Soil Sampling



It is approaching the optimum time of the year to collect citrus soil and leaf samples for analysis. As a quick review I have included the basics of soil and leaf sampling for citrus trees.

Select representative trees from an operational unit that you intend to manage nutritionally the same. Typically 15 to 20 trees are selected over this management unit for sampling. Collect your leaf and soil samples from these trees. You could further reduce the year to year variability in interpreting your analysis results by sampling the same trees from one year to the next. Today, GPS technology is everywhere from a portable unit in your truck to most smart phones. Even handheld units have become very affordable over the past few years. Use this technology to sample the same areas (trees) year after year.

Soil analysis is limited to providing very specific information that you, as a grove manager, can use in your production decisions. This information includes soil pH, phosphorous, calcium, magnesium and copper (if you specifically request the copper analysis). From these 15 to 20 trees take a single soil core of an 8 inch depth from within the irrigation pattern of each tree. Place the cores in a clean bucket for collection. When you have collected all the necessary cores from a production unit, thoroughly mix the sample cores together. Take approximately one pint of the soil from the mixed sample for analysis. Also don't forget that not all soil testing laboratories use the same extraction procedures to determine soil nutrient levels. Make sure, if you change soil testing labs from one year to the next, that you understand how to interpret the results.

Leaf analysis can be used for all essential elements including those determined in the soil analysis. As mentioned above, leaf samples can and should be collected from the same trees as the soil samples. One hundred healthy leaves from the 15 to 20 trees should be collected. These leaves should be 4 to 6 months old

from non-fruiting twigs. This time frame will generally be between the months of July to September. In handling the leaf samples, keep the collected leaves out of the heat. If they can not be sent out immediately, place in a refrigerator for overnight storage. For macro-nutrient analysis, the leaves need not be washed. If micro-nutrient analysis is desired, then the leaves will need to be washed to remove surface contamination. Washing of leaves can be done by soaking the leaves in a mild detergent solution and rubbing them between your thumb and forefinger. The washing of leaves should be done as soon as possible after collection. Some micro-nutrients are exceedingly difficult to remove (copper, manganese and zinc) through surface washing. One final thought on leaf analysis, as it relates to enhanced nutritional spray programs, is that it may be exceedingly difficult to make judgements using leaf analysis if you are applying frequent nutritional sprays to your trees.



'Tis the Season of Lightning

This time of the year afternoon thunderstorm activity begins. These summer rain showers provide the bulk of our annual rainfall. Thunderstorms, as their naming implies, are thunderous due to the sound of lightning preceding the roar of thunder. This is caused by the quick heating of the air as lightning travels through it. This quick heating causes the air to expand rapidly creating a sound wave that is heard as thunder. While this rain is beneficial to our groves, we do need to take safety precautions due to the presence of lightning that accompanies these storms.

Here in Florida from 1997 to 2011, there were an average of 1,414,284 flashes of lightning per year. In 2011 alone, there were 1,077,761 flashes (just under the 14 year average). Vaisala Inc. of Tucson, Arizona compiled this data from the "National Lightning Detection Network" which is owned and operated by Vaisala.

They also ranked the number of flashes per square mile in contiguous 48 states, and Florida ranked number one with an average of 24.7 flashes of lightning per square mile annually.



With all this lightning, Vaisala also has listed the number of lightning fatalities by state from 2002 to 2011 (fig 1). In Florida, the death rate due to lightning is 0.32 per million people during this time period. This ranks 8th in the country. This

compares to Wyoming where your chances of being killed by lightning is about (0.96/million) one in a million (from:

<http://www.lightningsafety.noaa.gov/statistics.htm>).

Lightning Fatalities by State, 2002-2011

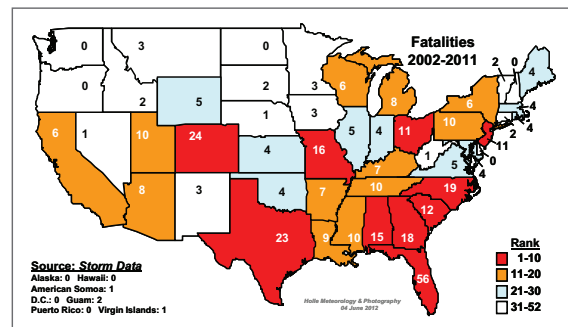


Figure 1. Map of lightning fatalities 2002-11 by state

The following are some facts and myths as related to lightning. These come from the National Weather Service (NWS) lightning safety webpage at:

<http://www.lightningsafety.noaa.gov/myths.htm>.

Myth: Lightning never strikes the same place twice.

Fact: Lightning often strikes the same place repeatedly, especially if it's a tall, pointy, isolated object. The Empire State Building is hit nearly 100 times a year.

Myth: If it's not raining or there aren't clouds overhead, you're safe from lightning.

Fact: Lightning often strikes more than three miles from the center of the thunderstorm, far outside the

rain or thunderstorm cloud. “Bolts from the blue” can strike 10-15 miles from the thunderstorm.

Myth: Rubber tires on a car protect you from lightning by insulating you from the ground.

Fact: Most cars are safe from lightning, but it is the metal roof and metal sides that protect you, NOT the rubber tires. Remember, convertibles, motorcycles, bicycles, open-shelled outdoor recreational vehicles and cars with fiberglass shells offer no protection from lightning. When lightning strikes a vehicle, it goes through the metal frame into the ground. Don't lean on doors during a thunderstorm.

Myth: A lightning victim is electrified. If you touch them, you'll be electrocuted.

Fact: The human body does not store electricity. It is perfectly safe to touch a lightning victim to give them first aid. This is the most chilling of lightning Myths. Imagine if someone died because people were afraid to give CPR!

Myth: If outside in a thunderstorm, you should seek shelter under a tree to stay dry.

Fact: Being underneath a tree is the second leading cause of lightning casualties. Better to get wet than fried!

Myth: If you are in a house, you are 100% safe from lightning.

Fact: A house is a safe place to be during a thunderstorm as long as you avoid anything that conducts electricity. This means staying off corded phones, electrical appliances, wires, TV cables, computers, plumbing, metal doors and windows. Windows are hazardous for two reasons: wind generated during a thunderstorm can blow objects into the window, breaking it and causing glass to shatter and second, in older homes, in rare instances, lightning can come in cracks in the sides of windows.

Myth: If thunderstorms threaten while you are outside playing a game, it is okay to finish it before seeking shelter.

Fact: Many lightning casualties occur because people do not seek shelter soon enough. No game is worth death or life-long injuries. Seek proper shelter immedi-

How far away was that lightning?

The sound of thunder travels about a mile every 5 seconds. If you count the seconds between the flash of lightning and the crack of thunder and divided by 5, you get the number of miles away from you (10 seconds is 2 miles).

ately if you hear thunder. Adults are responsible for the safety of children.

Myth: Structures with metal, or metal on the body (jewelry, cell phones, Mp3 players, watches, etc), attract lightning.

Fact: Height, pointy shape, and isolation are the dominant factors

controlling where a lightning bolt will strike. The presence of metal makes absolutely no difference on where lightning strikes. Mountains are made of stone but get struck by lightning many times a year. When lightning threatens, take proper protective action immediately by seeking a safe shelter and don't waste time removing metal. While metal does not attract lightning, it does conduct it so stay away from metal fences, railing, bleachers, etc.

Myth: If trapped outside and lightning is about to strike, I should lie flat on the ground.

Fact: Lying flat increases your chance of being affected by potentially deadly ground current. If you are caught outside in a thunderstorm, you keep moving toward a safe shelter.

Lightning Safety on the Job

<http://www.lightningsafety.noaa.gov/job.htm>

Some workers are at greater risk than others. People who work outdoors in open spaces, on or near tall objects, with explosives or with conductive materials such as metal have a greater exposure to lightning risks. Workers in these occupations face the most risk:

- Logging
- Explosive handling or storage
- Heavy equipment operation
- Plumbing and pipe fitting
- Construction and building maintenance
- Farming and field labor
- Telecommunications field repair
- Power utility field repair

When thunderstorms threaten, don't start anything you can't quickly stop. Pay attention to the daily forecasts (www.nws.noaa.gov) so you know what to expect during the day. Also pay attention to early signs of

thunderstorms: high winds, dark clouds, rain, distant thunder or lightning. If these conditions exist, do not start a task you cannot quickly stop.

Know your company's lightning safety warning program. Businesses that have high risk functions "such as explosive storage or field repairs" should have a formal lightning warning policy that meets two basic requirements:

1. Lightning danger warnings can be issued in time for everyone to get to a safe location,
2. [Access to a safe place.](#)

Assess your lightning risk and take appropriate actions. During thunderstorms no place outside is safe. If you can hear thunder, lightning is close enough to strike. Stop what you are doing and seek safety in a substantial building or a hard-topped metal vehicle.

Know what objects and equipment to avoid during a thunderstorm.

- Stay off and away from anything tall or high, including rooftops, scaffolding, utility poles and ladders.
- Stay off and away from large equipment such as bulldozers, cranes, backhoes, track loaders and tractors.
- Do not touch materials or surfaces that can conduct electricity, including metal scaffolding, metal equipment, utility lines, water, water pipes and plumbing.
- Leave areas with explosives or munitions.

If a co-worker is struck by lightning. Lightning victims do not carry an electrical charge, are safe to touch, and need urgent medical attention. Cardiac arrest is the immediate cause of death for those who die. Some deaths can be prevented if the victim receives the proper first aid immediately. Call 9-1-1 and perform CPR if the person is unresponsive or not breathing. Use an Automatic External Defibrillator if one is available.

2012 Hurricane Season Forecast



The 2012 hurricane season forecast from Drs. Philip Klotzbach and William Gray out of Colorado State University's Department of Atmospheric Science has forecasted a slightly below-average hurricane activity for the 2012 Atlantic hurricane season.

The forecast indicates that there will be 13 named storms, 5 becoming hurricanes and 2 developing into major hurricanes for the 2012 Atlantic hurricane season. The forecast has Florida with a 47% (51% long term average) chance of experiencing a hurricane and a 19% (21% long term average) chance of a major hurricane.

The national Oceanic and Atmospheric Administration (NOAA) is predicting a near-normal Atlantic hurricane season. Their predictions call for a 70% chance of 15 named storms, with 4 to 8 becoming named hurricanes and of these 4 to 8, 1 to 3 becoming major hurricanes (category 3-4-5).

Along with these two forecasts, NOAA's Climate Prediction Center has released a discussion that indicates that there is a 50% chance of El Nino developing the last half of this year. El Nino conditions are generally considered less conducive for Atlantic hurricane development.

Remember to be prepared for hurricane season, it only takes one to ruin your season.

Agricultural Tax Planning Fraudulent Tax Returns/Identity Theft

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

The filing of fraudulent tax returns/identity theft is a serious and growing problem. Thieves obtain a persons Social Security (SS) number and other personal information, file a false return, and receive a refund before that person is even aware of the theft.

The Journal of Accountancy recently reported on a review conducted by the Treasury Inspector General for Tax Administration (TIGTA). The review stated the “IRS does not handle identity theft issues well”. TIGTA reviewed IRS data from 1.1 million identity theft cases, interviewed IRS employees, and reviewed IRS processes and guidelines. TIGTA reported, the “IRS is **not effectively** providing assistance to victims of identity theft, and current processes are not adequate to communicate identity theft procedures to taxpayers, resulting in increased burden for victims of identity theft.” The study also stated the IRS does not handle identity theft cases in a timely fashion and does not use the data they have to identify trends that could be used to detect or prevent future tax return fraud. TIGTA also stated that as of December 31, 2011, 641,052 taxpayers were affected by identity theft in calendar year 2011. TIGTA made eight identity theft recommendations, which the IRS agreed to implement. The recommendations include establishing IRS accountability, improving communications with victims, creating a separate unit to work on identity theft cases, and making better use of the data available to the IRS.

On the same day the TIGTA study was released, a Congressional Oversight Committee held a hearing on this same problem. The hearing was held to determine how identity theft contributes to tax fraud and whether the IRS and the Social Security Administration is doing enough to protect taxpayers and prevent this type of fraud.

Rep. Charles Boustany Jr., Chairman, stated the committee would “explore a major source of the problem—identity thieves who steal Social Security numbers to engage in tax fraud. We need to make sure that we have a complete accounting of the size of the problem, understand why it is getting worse, and explore what can be done to combat tax fraud so we can catch and put more identity thieves in jail.”

Taxpayers learn they are victims when their electronically filed return is rejected, because a return using their name and SS number has already been filed. They may also find out if they request a transcript of their IRS account, or they may receive a letter from the IRS. A common practice by the thief is to take one of the taxpayers on a joint Form 1040EZ return and use their

name and SS number to file the fraudulent return. They will prepare a false return with a small liability and a W-2 with a large amount of tax withheld, \$8,000 to \$12,000. Usually they will have the refund sent to their bank account which is opened and closed immediately.

The IRS has provided some information on their website (irs.gov) but has been slow to move on the problem as evidenced by the TIGTA report. They will not release any information on a particular theft to anyone including law enforcement agencies, citing privacy rules. If a victim, when you do file **your tax return, which must be in paper form** (not electronically) and a **refund is due**, the refund is **not issued** until the IRS resolves the case. However, if you owe money, the IRS will take the payment and the case appears to be resolved a bit quicker.

Unfortunately, if you become a victim, here are several things to do immediately.

- Per IRS instructions, if you receive an identity theft notice from the IRS, call the number on that notice. You will also be required to file Form 14039 as described next. Be aware that the IRS **will only contact you in writing**, and not in the form of a text, e-mail, fax, or telephone call.
- If not contacted by the IRS, but you have learned that a false return has been filed in your name, or believe you may be at risk, call the IRS at 1-800-908-4490 and file Form 14039, Identity Theft Affidavit. You will be required to submit a photocopy of **at least one** of the following forms of identification: Passport, Driver’s License, Social Security Card, or another valid form of identification. The form and photocopies can be submitted by mail or fax.
- File an identity theft report with your local Police or Sheriff’s Department.
- Notify the three credit reporting agencies. They will provide further instructions.
- Notify all of your credit card companies, as the thief may attempt to use them.
- Notify your banks, investment accounts, and other financial accounts you have.
- Obtain theft protection.

- If your tax records are not currently affected by identity theft, but believe you may be at risk, a lost /stolen purse or wallet, call the IRS at 1-800-908-4490.

There are some commercial companies that offer theft protection, but there are also several steps you can take to lessen your exposure.

- Shred or destroy any documents that contain personal information before disposal.
- Don't give out personal information such as your SS number over the telephone, internet or in writing unless you are 100% sure of the person or business you are in contact with. The IRS will never ask for your SS number over the telephone or the internet.
- Consider changing your security passwords at least once a year, including internet accounts and check your credit reports at least once a year.
- Protect your computers with appropriate software.
- Keep your personal information secure at home.

This is a serious problem, be aware it is out there and growing.

For more information on this topic 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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Pesticide News and Information

Altrevin® Registered

On April 11, the FDACS registered the insecticide metaflumizone (Altrevin®) to manage fire ants in citrus orchards, tree nut orchards and grape vineyards and non-bearing use in stone and pome fruit. The EPA registration number for the BASF Corp. product is 7969-270. (FDACS PREC Agenda, 5/3/12).