

Citrus Notes



Polk County Extension Service

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Dear Growers,

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Remember that registration for the 2012 Annual Citrus Employee Safety Training and Tractor Rodeo Program ends this Friday, November 2, 2012. Also registration is still ongoing for the CREC Field Day scheduled for December 13, 2012. Please remember that registration is limited to the first 200 participants so don't delay. The 2012-13 Winter Weather Watch program will begin on November 15, 2012 and run until March 15, 2013. Additional information and a registration form is enclosed with this newsletter. On November 7, 2012 there will be a seminar at the Citrus Research and Education Center and growers have been invited. The agricultural tax planning article this month deals with IRS expensing. There are also a number of updates included in the pesticide news and information section.

Enjoy,

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

Annual Citrus Employee Safety Training and Tractor Rodeo



Our annual Citrus Employee Safety Training Program and Tractor Rodeo will be held here in Bartow at the Stuart Conference Center, 1710 US highway 17 South on Thursday, November 8, 2012. This annual program will provide certificates of attendance to participants that can be included in the employee's file as evidence of this training. A flyer and registration form is enclosed. We will also have one core CEU available for your restricted pesticide license for attending the program.

The registration deadline for the program is **Friday, November 2, 2012**. You will find program and registration information included with this newsletter.

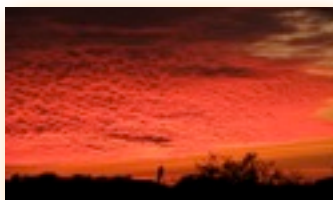


CREC Field Day Scheduled for December 13, 2012

The UF/IFAS Citrus Research and Education Center will be holding another field day similar to the one held last November. Drs. Arnold Schumann and Jude Grosser will be

leading the field day to their respective research projects. Dr. Schumann's "Advanced Citrus Production" planting at Gapway Groves will be one of the stops. The other is Dr. Jude Grosser's "St. Helena" planting at Oriee Lee's Grove. Space is again as last year limited to the first 200 registered. I have enclosed the informational flyer for the field day at the end of the newsletter.

2012-13 Winter Weather Watch



The 2012-13 Winter Weather Watch program will begin on November 15, 2012 and run through March 15, 2013. I have included an informational sheet on the Winter Weather Watch

program along with a registration form. The cost of this year's program will be the same as in the past at \$100 for the season. Our meteorologist, Fred Crosby will again be providing additional forecast updates weekly during the winter and daily updates during periods of freezing temperatures.

UF/IFAS Citrus Research and Education Center Seminar

Dr. Daniel Jenkins from the University of Hawaii will be the guest speaker at a seminar scheduled for November 7, 2012 at 3:00 p.m. at the Ben Hill Griffin Jr. Citrus Hall in Room 101. The UF/IFAS Citrus Research and Education Center is located at 700 Experiment Station Road, Lake Alfred, FL. The following is the title and description of the seminar:

Distributed Gene-Based Diagnostics: Facilitation of Routine Surveillance for Pathogen Control in Remote Settings

Emergence and spread of disease organisms is accelerated by the increasing pace of global trade and travel, changes in land use practices, climate change, and greater frequency of natural disasters. While next generation sequencing technologies have resulted in major advances in understanding disease epidemiology, technologies for surveillance of food, water, plants, animals, and the environment remain impractical for widespread use. The Polymerase Chain Reaction (PCR) is the diagnostic method of choice for most clinical gene-based diagnostics, but the thermal cycling required for this technology requires significant trade-offs in instrument power, complexity, cost, size, and speed. Here we report on advances using an isothermal gene amplification technology called Loop Mediated Amplification (LAMP) which is promising for use in remote settings. Advances include the development of the Assimilating Probe which is the first sequence specific probe technology for LAMP. Use of Assimilating Probes improves the reliability of the LAMP assay and enables multiplexed detection within a single test, for example for simultaneous detection of multiple pathogens or the inclusion of internal controls to validate the results of a reaction. We also describe several auxiliary technologies to facilitate deployment of LAMP in the field, including a handheld instrument interfaced to a mobile Android device running a custom app, small

non-instrumented devices in which reactions are completed by adding a small amount of boiling water, and simple approaches to facilitate the isolation of pathogen DNA from environmental samples. Finally, we present results of some field trials of these new technologies for detection of representative food-borne and agricultural pathogens.

Daniel M. Jenkins, PhD, PE, received his BS and MEng degrees in Agricultural and Biological Engineering at Cornell University in 1995 and 1996 respectively, and completed his PhD degree in Biological and Agricultural Engineering at the University of California at Davis in 2001. He has been a faculty member in Molecular Biosciences and Bioengineering at the University of Hawaii since 2002, where his research mainly focuses on developing sensors and instrumentation to facilitate agricultural management decisions. He is also a co-founder of and Director of Engineering at the start-up company Diagenetix Inc which is focused on commercializing gene-based diagnostic technologies for the food and agricultural industries.

Agricultural Tax Planning IRS Section 179 Expensing - New Break Through for Vineyards and Citrus Trees

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

Until a recent determination by the Chief Counsel's Office of the IRS, vineyards and citrus groves were considered **ineligible** for Section 179 expensing unless the taxpayer purchased an established and producing orchard, grove or vineyard. Planted or seeded groves and vineyards were not permitted Section 179 expensing even in the year they became productive, until this recent determination issued as IRS Chief Counsel Advice (CCA) 201234024.

This Chief Counsel's Office determination, although referencing several IRS Code Sections and a Revenue Ruling, simply states that an individual who planted a vineyard in 2005, capitalized the costs of land preparation, labor costs and planting costs over three years **could elect Section 179 expensing for the vineyard when the vineyard became productive in 2009.**

As part of the determination the Chief Counsel also held that:

- Any tree or vine bearing fruit or nuts is 10 – year property; and
- The taxpayer acquired the vineyard for the active conduct of a trade or business, and the purchase was **not** among those excluded from Section 179 expensing.

This is big for citrus grove and vineyard growers. It is a complete reversal of the IRS's previous position and can greatly benefit grove and vineyard growers.

Farmers and ranchers before this (CCA) could potentially claim a Section 179 deduction on a multitude of assets including machinery and equipment, business autos and trucks, purchased breeding stock, tile lines, fences, feeding floors, grain bins and silos. Now citrus groves and vineyards can be added to this list.

For year 2012 the Section 179 deduction is \$139,000 and is phased-out on a dollar for dollar basis when eligible purchases exceed \$560,000. However, for years 2010 and 2011 the Section 179 deduction is \$500,000, with the phase-out beginning for eligible purchases exceeding \$2,000,000. For years beginning in 2009 the expense allowance is \$250,000 and the phase-out range begins at \$800,000. Generally, amended returns for open years, normally three years back, can be filed to make a Section 179 election. Taxpayers may make or revoke a Section 179 election for tax years beginning after 2007 and through tax years ending December 31, 2012. **This means that taxpayers who put a grove or vineyard in service in the past three years but did not claim a Section 179 deduction can now do so if the allowance for those years was not claimed on other assets.** Additionally, as the IRS permits you to elect or revoke Section 179 expensing, you may be able to revoke Section 179 expensing taken on other assets in an earlier year and apply it to vineyards, orchards, or groves that became productive in that year. This may be an excellent opportunity to recover taxes previously paid. However, depreciation expense is reduced for the prior and future years as the Section 179 deduction reduces the depreciable basis.

If you believe this new expense allowance may apply to your operations, you should contact your tax advisor or us. Time may be a factor if you think the allowance may apply to earlier years and amended returns will be required.

For more information on this topic and other taxation of farming please contact me at (863) 640-2008 or Tom@beasleybryantcpa.com and/or Ryan Beasley at (863) 646-1373 or Ryan@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.



Pesticide News and Information

World Pesticide Demand \$57 Billion in 2016

Global demand for formulated pesticide products will approach \$57 billion in 2016, driven by demand for value-added, proprietary formulations, particularly those that combat increasingly resistant pest populations while addressing growing concerns about pesticide safety.

Herbicides are the largest product type by value, while fungicides are expected to show the strongest growth. Insecticide growth will be significantly constrained by the growing popularity of integrated pest management techniques and continued concern about adverse effects.

Rapid growth in the cultivation of herbicide-tolerant crop varieties over the past decade has helped drive strong growth in herbicide demand since 2001 and contributed to significant increases in agricultural productivity. However, these advances have not come without a cost, as some farmers have overused particular active ingredients, especially glyphosate. This has led to a growing problem with weed resistance in almost every region. This problem is forcing changes in how farmers use herbicides, and growers are increasingly turning to formulations with more than one mode of action, and/or are using increasing amounts of herbicide, to guarantee protection from weeds. Both choices will contribute to rising herbicide value demand going forward, helping to drive advances.

Fungicide demand is projected to show strong gains as growers in all regions of the world shift away from commodity type products like copper and sulfur, in favor of higher value specialty fungicides. This change is substantially impacted by a growing need to increase agricultural productivity, particularly in countries that are dependent on fungicide-heavy crops like rice. Additionally, the high value of crops like grapes and other specialty crops motivates farmers to invest in new fungicide technologies. This growth is expected to be fastest in developing regions, where the synthetic fungicide markets are less mature.

Unlike herbicides, which are used on almost every crop, insecticides are generally used on an as-needed basis, as insect populations are largely influenced by weather conditions. Additionally, insecticide use is influenced by the cultivation of crops with insecticidal *Bacillus thuringiensis* (Bt) traits, which limit the need for additional insecticides. However, the prevalence of Bt crops in some regions has led to resistant insect populations, providing an opportunity for insecticide growth in certain markets. Insecticides are widely used in warmer regions, where the local climate provides a hospitable environment for insect populations to flourish. Insecticides are also associated with more concerns related to environmental safety and public health. For example, organophosphate demand continues to drop due to concerns over potential adverse effects. In addition, neonicotinoid insecticides, prominent replacements for organophosphates, may be implicated in honeybee colony collapse disorder. Demand for insecticides in the future will continue to be impacted by changing insect management practices, amid concerns about environmental and human health. (*Sbwire*, 9/4/12).

Rebate for Extinguish and Extinguish Plus

Jack Kilgore provided the following information on the rebate program:

Once again, Wellmark is offering Florida citrus growers a \$.50 per pound rebate on Extinguish and Extinguish Plus Fire Ant Baits purchased from September 1st thru November 30th 2012. Please forward this form to your local growers as it must be completed and sent to Central Life Sciences by December 31st 2012 for eligibility.

I didn't include the form, so if you are interested please let me know and I can provide you a copy.

2013 Syngenta Crop Protection Florida Internship Opportunities

Cody Hoffman from Syngenta Crop Protection wanted to pass on the following information:

I am writing to inform you that we are initiating our recruiting efforts for our 2013 Florida Intern Program. As you are aware, our interns play a primary role in supporting our key brands in the Florida citrus industry. Their field activities provide the key link between Syngenta and our growers, while helping ensure optimal product performance.

Summer of 2012 was a success in supporting the Syngenta Citrus Portfolio by providing scouting, sampling and phytophthora analysis. Our expanded services in the field were an important key to this summer's success, which have only increased in their value to growers over time. Our 2013 marketing plans are underway and include plans for further market growth of our brands. Our internship program will be the conduit for providing these important services and they will be a fundamental part of our overall marketing strategy. With this being said, I would like to provide a list of intern qualifications. These are not meant to be exclusive, but rather to help narrow our search.

- Seeking future employment in agriculture.
- Basic familiarity with production agriculture.
- Basic familiarity with insect, disease, and weed control.
- Basic computer skills.
- Willingness to work outdoors.
- Self-motivated, detail oriented, honest, and personable.
- Ability to relocate to or originally from one of the following counties; Orange, Polk, Highlands, Hardee, Desoto, Hendry, Collier, Lee, Okeechobee, Martin, Osceola, St. Lucie, or Indian River.
- Sophomore or Junior level (Seniors will be considered).

As you are aware, these internships represent an outstanding opportunity for the right candidate. In addition

to the technical and professional skills gained from Syngenta Crop Protection, students will have an excellent opportunity to demonstrate their abilities to some of the most influential organizations in the Florida Agricultural Industry. Students will be provided with comprehensive training, skilled mentoring and will be part of a respected professional team executing a multi-million dollar sales and marketing strategy.

We are currently recruiting for up to 8 intern positions with an approximate start date of May 13, 2013 and an end date of August 9, 2013.

The internships are to be located as follows;

- 3 east coast - Indian River, St. Lucie, or Martin Counties
- 2 southwest - Lee, Hendry, or Collier Counties
- 2 west central - Highlands, Hardee or Desoto Counties
- 1 central - Orange, Osceola, Polk or Highlands Counties
-

Please have all interested candidates email their resumes to me at cody.hoffman@syngenta.com I will be available to interview interested candidates now through the end of February 2013, at which time I hope to have my candidate selections complete.

Citrus Safety Training & Tractor Rodeo



Polk County Agricultural Center - Stuart Conference Center
1710 Highway 17/98 South, Bartow, Florida 33830

Thursday, November 8, 2012

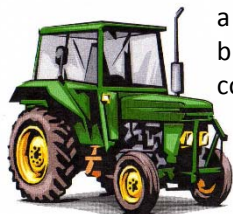
Annual Citrus Employee Safety Training

Polk County Extension—UF/IFAS invites you and your employees to attend the 2012 Polk County Citrus Safety Training Program. This program is designed to help growers with regulatory compliance by providing annual safety training for their employees. Topics include proper safety measures in the grove and on the highway. Pre-registration is required. Please indicate if each participant would like to be in the English or Spanish sessions. Completed registration forms are due in the Extension Office no later than **Friday, November 2, 2012**.

Annual Tractor Rodeo Rules

In order to compete in the team competition, the completed pre-registration form must be received in the Extension Office by November 2, 2012.

This year's tractor rodeo will feature three separate competitions. Your employees can compete in the Sprayer Operator Competition, Herbicide Operator Competition and the Fertilizer Spread-Off Competition. Participants are allowed to participate as a team member or as an individual, but teams must be pre-registered to compete.



Tractor Rodeo Competitions

The **Sprayer Operator Competition** will test precession, safety awareness, and attention to detail required for safe pesticide applications using a tractor with a sprayer.

The **Herbicide Operator Competition** will test for the above mentioned skills on a tractor with a boom sprayer.

In the **Fertilizer Spread-Off**, operators will simulate fertilizer applications to resets scattered randomly through a grove. The operator will be provided with an all-terrain utility vehicle (ATV), bucket of simulated fertilizer, and cups to apply the fertilizer. Judging will be based on precision of the fertilizer application, time, and vehicle operation skills.

For more information about any competition, contact Chris Oswald at (863) 519-8677 ext. 108.



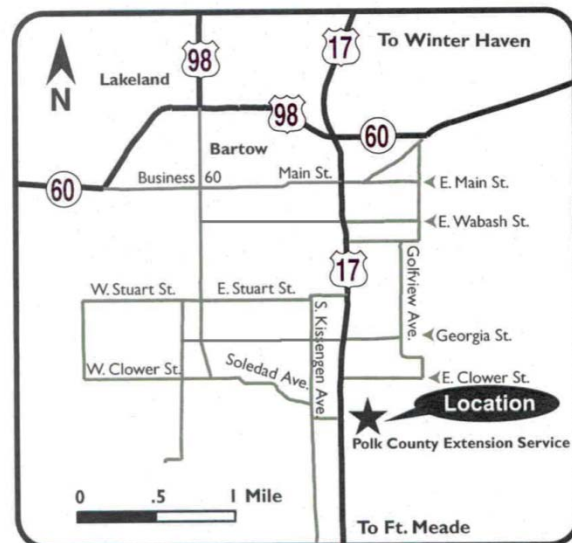
Agenda

- 8:00 Welcome
- 8:15 Equipment Maintenance
- 9:00 Grove Safety and Criminal Activity

- 9:30 Break (*Separate into English or Spanish* Sessions*)

- 10:00 Tractor Safety
- 10:15 WPS and Pesticide Safety
- 11:05 Hazards in the Field
- 11:35 Decontamination and Disease ID (Jamie Burrow)
- 11:55 Rejoin
- 12:00 Lunch

**Spanish Translators: Darren Cole and Pedro Gonzalez*



In accordance with the provisions of ADA, auxiliary aids and services will be provided upon request with a 3-day notice. Contact Gail Crawford at (863) 519-8677 ext. 111. This material is available in an alternate format upon request.

The Institute of Food and Agricultural Sciences is an Equal Employment authorized to provide research, educational informational and other services only to individuals and institutions that function without regard to race, color, sex, age, handicap, or national origin.

UF UNIVERSITY of
FLORIDA
IFAS Extension

Citrus Worker Safety Training Program Registration

This registration and a fee of \$15 per person, which includes lunch, are due by Friday, November 2, 2012.

Safety Training Program (Please print participants names)	English	Spanish
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

Tractor Rodeo Team (Participants must be registered in the safety training program)	
Herbicide Operator	1.
Herbicide Operator	2.
Fertilizer Spread-Off	1.
Fertilizer Spread-Off	2.
Sprayer Operator	1.
Sprayer Operator	2.

Individual Participants (Participants must be registered in the safety training program)	
Herbicide Operator	
Herbicide Operator	
Fertilizer Spread-Off	
Fertilizer Spread-Off	
Sprayer Operator	
Sprayer Operator	

Contact Name _____ Phone Number: _____

Company Name and Address _____

Please detach and mail this form with your check made payable to: *Polk County Citrus Advisory Committee*

Gail Crawford, Polk County Extension
PO Box 9005, Drawer HS03, Bartow, Florida 33831-9005

Citrus Research Field Day

December 13, 2012

You are cordially invited to attend a field day hosted by the University of Florida-IFAS, Gapway Groves, and Oriee Lee



PROGRAM HIGHLIGHTS

New Citrus Evaluations

- Early maturing Valencia -'Valquarius'
- Controlled release fertilizer
- Huanglongbing tolerance
- Tree size control, high yields

Advanced Citrus Production Systems

- High density planting
- Rootstocks
- Fertigation options for high yields
- Narrow farm equipment, hedging
- Huanglongbing management



SCHEDULE

Meet at the UF-IFAS-Citrus Research and Education Center, BHG Citrus Hall
700 Experiment Station Road, Lake Alfred, Florida

Check-in begins at 7:30 am and buses will leave promptly at 8:15 am

A sponsored lunch will be provided at the conclusion of the field day.

Pre-
registration
required
Limited to
the first 200
people



REGISTRATION FORM (Registration opens August 15, 2012)

Please email, fax or mail the following information to : Jane Wilson, 700 Experiment Station Road, Lake Alfred, Florida 33850, wilsonmj@ufl.edu, Phone: 863-956-8643 Fax: 863-956-4631

Name: _____

Company: _____

Address: _____

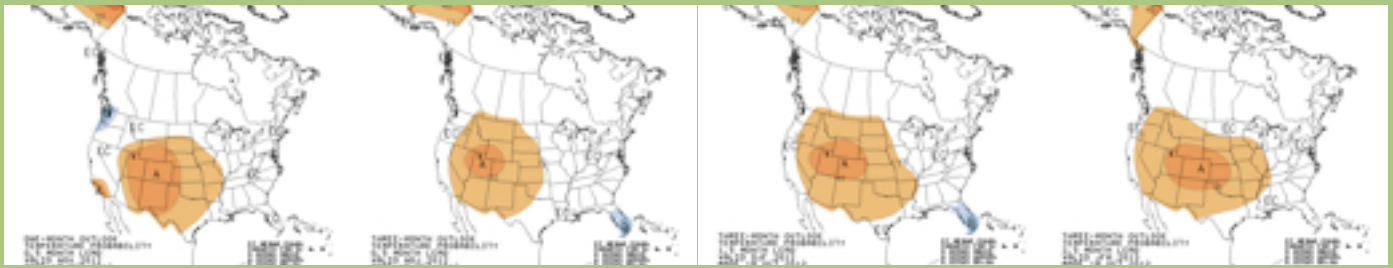
City: _____ State: _____ Zip Code: _____

Phone: _____ Fax: _____

Email: _____

Please register by Friday, December 7th. Registration will be confirmed by email.

Winter Weather Watch



Polk County Cooperative Extension Service
Phone: 863-519-8677
Email: wcoswalt@ufl.edu



UF/IFAS Polk County Cooperative Extension Service

The 2012-13 version of the Winter Weather Watch will begin on Thursday, November 15, 2012. Time is short so send in your subscription form to receive timely agricultural winter weather forecasts and information.



The 2012-13 edition of the Polk County Winter Weather Watch program will begin on November 15, 2012. The program provides growers with winter weather forecast

information specifically geared toward agricultural interests in West Central and Southwest Florida. The program provides subscribers with an unlisted phone number for (24 hour/7 days a week) access to daily weather forecasts. The zone forecasts are from the National Weather Service (NWS) and are listed on the automated phone menu, so you can select the products you are interested in. Forecasts include the zone forecasts, 6-10 and 8-14 day outlook forecasts. In addition to the forecasts we have special weather narratives provided as needed in the event of freezing temperatures and a weekly outlook. When freezing temperatures are predicted in our area additional updates will include the afternoon zone forecast and the modified sunset brunt minimum temperature equation. If this is not enough we will also provide the weekly citrus leaf freezing

temperatures and the 2012-13 Winter Weather Watch manual.

Subscriptions for the Winter Weather Watch program are only \$100.00 for the entire 4 month period (Nov 15 to Mar 15). The cost is about the same as one tank of gas for your pickup truck. You can subscribe to the Winter Weather Watch by completing and returning the enclosed "subscription form".

Forecast Schedule

The following schedule lists the products available from the Winter Weather Watch. The times and specific days of week and the forecasted minimum temperature dictate when these forecast products will be



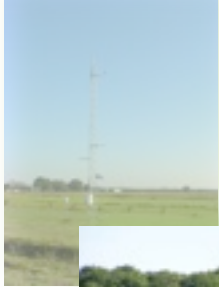
updated. Our Winter Weather Watch area includes the following areas by county: Pasco, Hillsborough, Polk, Highlands, Hardee, Manatee, Sarasota, DeSoto, Charlotte, Lee, Glades, Hendry and Inland Collier Counties.

FORECAST SCHEDULE

Forecast Product	Above 32 ° F	32°-29°F	Below 28° F
<i>Zone</i>	<i>Daily 8:30 a.m.</i>	<i>Daily 8:30 a.m.</i>	<i>Daily 8:30 a.m.</i>
<i>6-10 & 8-14 Day Outlooks</i>	<i>Mon/Wed/Fri 8:30 a.m.</i>	<i>Mon/Wed/Fri 8:30 a.m.</i>	<i>Mon/Wed/Fri 8:30 a.m.</i>
<i>Weekly Outlook</i>	<i>Friday 5:00 p.m.</i>	<i>Friday 5:00 p.m.</i>	<i>Friday 5:00 p.m.</i>
<i>Leaf Freezing Temperatures</i>	<i>Friday 5:00 p.m.</i>	<i>Friday 5:00 p.m.</i>	<i>Friday 5:00 p.m.</i>
<i>Special Weather Narratives</i>	<i>As Needed</i>	<i>Daily 4:00 p.m.</i>	<i>Daily 4:00 p.m.</i>
<i>Afternoon Zone</i>	<i>None</i>	<i>Daily 5:30 p.m.</i>	<i>Daily 5:30 p.m.</i>
<i>Sunset/Brunt</i>	<i>As Needed</i>	<i>As Needed</i>	<i>Daily 7:00 p.m.</i>

2012 – 2013 WINTER WEATHER WATCH PROGRAM

NOVEMBER 15, 2012 TO MARCH 15, 2013
REGISTRATION FEE: \$100.00



It's once again time to register for the upcoming 2012 - 2013 Winter Weather Watch Program. Upon receiving your \$100.00 registration payment, you will be sent an unlisted telephone

number with which you can retrieve the latest **Ag Forecasts**, 24 hours a day. **Please do not give this number to others.** The *Winter Weather Watch Program* is funded by the registration fees to pay for telephone equipment rentals, long distance calls, repairs and our meteorologist.



2012 – 2013 Winter Weather Watch Program

NAME: _____ PHONE NUMBER: _____

COMPANY: _____

MAILING ADDRESS: _____

EMAIL ADDRESS: _____

CITY: _____ ZIP CODE: _____

REGISTRATION FEE \$100.00

PLEASE RETURN THIS REGISTRATION FORM AND YOUR CHECK PAYABLE TO:

**POLK COUNTY CITRUS ADVISORY COMMITTEE
PO BOX 9005, DRAWER HS03
BARTOW, FL 33831-9005**