

# Citrus Notes



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*Dear Growers,*

*The following are grower events planned for the near future:*

- October 7<sup>th</sup>      2015 Farm Labor Supervisor Training Program*
- October 29<sup>th</sup>    Advanced Citrus Production Systems Field Day*
- November 5<sup>th</sup>    Citrus Employee Safety Training & Tractor Rodeo*
- November 10<sup>th</sup>  CRDF Rootstock Field Day*
- November 15<sup>th</sup>  Winter Weather Watch Begins*

*Enjoy the issue,*

Chris Oswalt  
Citrus Extension Agent  
Polk/Hillsborough Counties  
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Bartow, FL 33831-9005

## 2015 Farm Supervisor Training Program

The fall season of the public Farm Labor Supervisor training sessions will start up on October 7<sup>th</sup> and run through November 24<sup>th</sup>. The schedule (attached) includes 10 classes to be taught, 2 classes per day for 5 weeks, in 4 locations:

Belle Glade mostly on Tuesdays, Lake Alfred mostly on Wednesdays, Sebring on Thursdays. Immokalee classes start November 3<sup>rd</sup> and will be mostly on Tuesdays. People can take one class or complete 8 classes and pass a test in each one to earn the Certificate of Farm Labor Management. See the following link to register: <http://swfrec.ifas.ufl.edu/programs/economics/fls>.

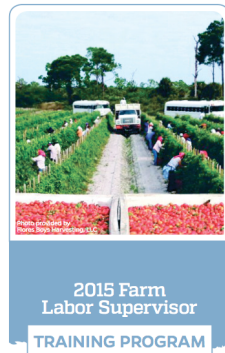
One of the many reasons for you and your company's crew leaders, labor supervisors, compliance managers, human resources and payroll personnel to attend these classes is the concept of Joint Employment.

Many growers are under the impression that they are safe from violations because their contractors/crew leaders are independent or semi-independent operators. There is a growing trend toward holding growers responsible with contractors under "Joint Employment" regulations.

The implications of "joint employment" are that both parties must take full responsibility for the consequences when farm labor regulations are violated. These consequences include both regulatory and civil penalties. Furthermore, since growers are tied to their land and usually considered to have "deep pockets," they are more of an attractive target for investigators and civil attorneys than are labor contractors.

Investigators for the DOL-WH rely on the following seven questions to determine whether a contractor and grower are "independent" or whether they are "joint employers." (Source: DOL Fact Sheet on Joint Employment). If a grower can answer YES to any of these

UF/IFAS Extension



questions, most likely he/she is a joint employer with the labor contractor.

- 1) Who has power over the workers in directing or controlling how the work is performed?
- 2) Who has the power to hire or fire, modify employment conditions, or determine the pay rate of the workers?
- 3) Is there any degree of permanency and duration of the relationship among the grower, labor contractor and workers?
- 4) Are the services rendered by the workers repetitive, rote tasks requiring little training?
- 5) Are the activities performed by the worker integral to the overall farming operation?
- 6) Are the work activities performed on the grower's premises?
- 7) Does the grower undertake such responsibilities as payroll records, pay checks, FICA taxes, workers' compensation insurance, field sanitation, housing or transportation, or providing tools and equipment required for the job?

If you are a grower and utilize the services of licensed farm labor contractors, carefully review your employment policies and relationships with these individuals. Are they carrying sufficient worker's comp insurance? Are their buses or vans in good operating order? Are they correctly recording the number of hours worked and paying all workers at the minimum wage level? Are they correctly handling complaints about sexual harassment and not committing acts of discrimination within their crew? **As a "joint employer" you must be fully aware of how your labor contractor is conducting business while on your farming operation.**

Joint Employment is one of the many topics included in the UF/IFAS Farm Labor Supervisor Training. One way to make sure your contractors know the basics is to require them to earn the UF Certificate of Farm Labor Management issued by UF/IFAS as part of the Farm Labor Supervisor Training Program. Attending classes and earning the Certificate does not guarantee

that mistakes won't be made, but if mistakes have been made out of ignorance, the training program should give both the grower and contractor the knowledge to address and fix the problems to avoid future violations.

To earn the Certificate of Farm Labor Management, one must take at least 8 classes and pass a test for each class. Three classes are specifically required: Wage & Hour; Human Resource Compliance, and one class in worker safety. All of the classes are taught concurrently in both English and Spanish.

Growers and contractors may also take the classes one at a time, in which case we recommend the required classes shown above. The cost is \$50 per class, or \$100 per day of two classes.

A schedule of currently-scheduled classes for the fall of 2015 is attached. In addition, trainings can be held for private groups, on grower properties. We strongly encourage growers to attend the trainings as well and earn the Certificate, so they can monitor their contractors to ensure they are following rules and regulations related to farm workers.

Please contact Carlene Thissen at 239-658-3449 or [carlene@ufl.edu](mailto:carlene@ufl.edu) or Primo Garza, 239-658-3463, [pgarza08@ufl.edu](mailto:pgarza08@ufl.edu) if you have any questions.

### ***Indian River Citrus School***

Received word that this seminar series will be made locally available via polycom (basically live video and audio feed) at the UF/IFAS Citrus Research and Education Center in BHG Hall, 700 Experiment Station Rd. Lake Alfred. You will need to register for each individual class you wish to attend. Registration can be made at the following eventbrite link: <http://indian-rivercitruschool2015.eventbrite.com>. If you don't use eventbrite registration contact: Kathy Snyder, [snyderkm@ufl.edu](mailto:snyderkm@ufl.edu) 700 Experiment Station Road, Lake Alfred, Florida 33850 Phone: 863-956-5891 Fax: 863-956-8767 for registration.

### ***Advanced Citrus Production Systems Field Day***



On Thursday, October 29, 2015, there will be an Advance Citrus Production Systems (ACPS) Field Day at the UF/IFAS Citrus Research and Education Center in Lake Alfred. The program and registration information is included on the enclosed flyer. This field day is limited to the first 80 participants.

### ***Annual Citrus Employee Safety Training and Tractor Rodeo***

I have attached the flyer and registration form for our Annual Citrus Employee Safety Training and Tractor Rodeo Program. The program will be held on Thursday, November 5, 2015 here at the Stuart Conference Center at 1710 US Hwy 17/98 South, Bartow.

### ***Citrus Research Development Foundation (CRDF) Rootstock Field Day***

There is a CRDF Rootstock Field Day scheduled for Tuesday, November 10, 2015. The field day will be held from 9:30 AM – 1:00 PM to showcase UF-IFAS rootstock trials being conducted cooperatively with A. Duda & Sons. The field day will start at the old Duda nursery site (Gate # 2) in LaBelle, Felda, FL, on Hwy 29 between LaBelle and Immokalee (Duda, Gate # 2) To access the old Duda Nursery site, you enter at Gate #2, which is the Labor village entrance. It is located 8 miles south of LaBelle. The following trials will be featured:

1. A rootstock trial of closely spaced, intensively managed Valencia trees in their 6<sup>th</sup> year [Duda/CREC plant improvement team];
2. A young Vernia trial with 48 rootstock candidates [Duda/CREC plant improvement team];
3. The new CRDF sponsored rootstock trial with HLB tolerant candidates; and

4. HLB-tolerant Sugar Belle® ‘LB8-9’ trees in commercial production.

Presentations will be made by Jude Grosser and Joby Sherrod. Lunch will be provided at the conclusion of the field day. Please pre-register by calling 863-674-4092 or by emailing Dr. Mongi Zekri at [maz@ufl.edu](mailto:maz@ufl.edu).

### ***2015-16 Winter Weather Watch***

The 2015-16 version of the Winter Weather Watch begins on November 15, 2015, and runs until March 15, 2016. I have attached information and a registration form to the newsletter. We have additional weather stations available exclusively to our Winter Weather Watch subscribers. We will again be providing weekly citrus leaf freezing temperature data in an effort to help growers make informed decisions on using irrigation for cold protection. Attached you will find additional information and a registration form.

### ***Agricultural Tax Planning - The Agro-Jal Court Case***

*(Author: Thomas J. Bryant, CPA and Ryan Beasley, CPA).*

Cash basis farmers may deduct prepaid farm expenses if certain criteria are met. The deduction is available to farmers and those in agricultural businesses, but not others. A recent Tax Court case, **Agro-Jal Farming Enterprises, Inc.** may have expanded this benefit.

#### **Background**

Agro-Jal is a farming business located in California. It was incorporated in 1996, but in many ways is operated as the Maldonado Family Farm. The business has grown over the years and most of its income comes from efficient production of a few crops; strawberries, broccoli, cauliflower, iceberg and romaine lettuce, and celery. It is a year-round business but somewhat unpredictable due to weather and market demand. Crops are planted and harvested at various times during the year. The company must harvest quickly when the crops fully mature. **Crops are picked, trimmed, inspected, graded and packed in the field.** Strawberries for example, are packed in pre-labeled plastic clamshells in various sizes and then the packed clamshells are placed in pre-assembled cardboard trays. The plastic

clamshells are the same as those you would find in the grocery store when buying strawberries.

Lead time is two to four months when ordering field packaging, therefore Agro-Jal buys in bulk and regularly prepays for large quantities to insure crops don't spoil for want of packaging. The company uses the cash method of accounting for tax purposes and the accrual method for financial statements using GAAP. Agro-Jal has always deducted the full purchase price of field-packing materials in the year purchased instead of deducting them bit-by-bit when used. Agro-Jal's year-end records enabled the parties to stipulate the total amount paid for field-packing materials each year, the portion of the costs of those materials purchased and used during the year, the portion paid for and received but not used during the year, and the portion paid for but not yet received. Both Agro-Jal and the IRS agreed that any field-packing materials paid for but not yet received by year end were used by the end of the next year.

The IRS insisted that Agro-Jal may only deduct the cost of those field-packing materials that it actually uses each tax year, and that it must defer deduction of the rest. Agro-Jal disagreed. Who is right **depends** on the Tax Court's interpretation of section 464 of the Code and section 1.162-3 of the regulations **in effect in the years at issue.** This issue has apparently never been addressed by the court.

#### **Discussion**

The new Tangible Property Regulations substantially changes the language of section 1.162-3 of the regulations but the following analysis is based on the regulation **as it read in years 2006 through 2008.** The court cited the first sentence of the regulation four times in its discussion, focusing on a different section of the wording in each case. The first sentence reads:

**Taxpayers carrying materials and supplies on hand should include in expenses the charges for materials and supplies only in the amount that they are actually consumed and used in operation during the taxable year for which the return is made, provided that the costs of such materials and supplies have not been deducted in determining the net income or loss or taxable income for any previous year.**

The second sentence of the regulation refers to the exception that permits the deduction for incidental materials or supplies on hand for which no record of consumption is kept or of which physical inventories are not taken at the beginning and end of the year. Agro-Jal clearly did not meet this exception. All parties also stipulated that Agro-Jal always uses its prepaid packing materials by the end of the following tax year because they begin to deteriorate six to eight months after delivery. Thus the “one year rule” does not come into play in this case.

The IRS (Commissioner’s) Argument – The IRS based its argument on the first clause of the first sentence of section 1.162-3 which sets up the general rule that every taxpayer must defer deductions for materials and supplies until the year he uses or consumes them. The IRS also argued that section 464 is the only exception to this general rule, and that it permits immediate deductions only for “feed, seed, fertilizer, or other similar farm supplies” when the amounts prepaid for these expenses do not account for more than 50% of all farming expenses (exclusive of prepaid expenses) during any three-year period. Agro-Jal doesn’t spend that much on packing materials, but packing materials aren’t “feed, seed, or fertilizer,” and the IRS argues that the phrase “other similar farm supplies” should be narrowly construed.

Agro-Jal’s Argument – Agro-Jal, in arguing its case, cited the clause in section 1.162-3, that states, “provided that the costs of such materials and supplies have not been deducted in any previous year.” Agro-Jal’s position is that because it **already legitimately deducted materials and supplies in an earlier year, the year it bought them, it isn’t required to defer its deduction until the year the supplies are used or consumed.**

In general, the Tax Court sided with the IRS position that the “feed, seed, fertilizer, and other similar farm supplies” should be interpreted narrowly and that Agro-Jal’s field-packing materials were a critical part of its overall operations, but **not** materials critical to the growing of crops or raising of livestock which makes them not similar enough to the class of items described by the phrase “feed, seed, fertilizer, and other similar farm supplies”.

This brings us to the critical section of applicable law cited in this case, the clause of the first sentence of section 1.162-3, “**provided that** the costs of such materials and supplies have not been deducted in determining the net income or loss or taxable income for any previous year”. Agro-Jal contended that the phrase “provided that” is a synonym for “only if”. Using this interpretation, Agro-Jal has to defer its deduction until it uses or consumes the field-packing materials “**only if**” it didn’t deduct them in any prior year.

### Tax Court Conclusion

“Agro-Jal can deduct its field-packing materials for the year it bought them. The materials that it buys that are not “on hand” are governed by the general rules of cash-method accounting, which allows current deduction. The materials that it buys that are “on hand” are governed by section 1.162-3, which we hold does not require a cash-method taxpayer to defer its deductions until the materials are used or consumed, if the taxpayer deducted their costs for a prior tax year. The “one-year rule”--the rule that a taxpayer has to use those supplies within an approximately one-year period--might limit deductibility in some other case. But not here.”

### Summary and Future Implications

The wording used in Reg. 1.162-3 by the Tax Court in deciding the Agro-Jal case has been dropped from the new Tangible Property Regulations. However, there are several implications we can draw from the Tax Court’s ruling that may prove helpful in expanding the prepaid expense deduction for farmers in the future.

The 50% limit Rule – The Tax Court concluded that the phrase “amounts paid for feed, seed, fertilizer, or other similar farm supplies” should be narrowly interpreted and therefore Agro-Jal’s field-packing materials fell outside of the definition of “other similar farm supplies”. The Tax Court concluded that the 50% limit applied to a class of items similar to feed, seed or fertilizer that is more closely related to the growing of crops or the raising of livestock. **This may have greatly expanded the universe of the prepaid expense deduction if the 50% test only applies to prepaid expenses that have direct application to the growing**

or raising of crops or livestock as the Tax Court implied in its decision.

The New Reg. 1.162-3 – The version of this regulation in years 2006 through 2008 categorizes materials and supplies as incidental and non-incidental as it does today. In very general terms, the regulation states incidental materials and supplies are deducted in the year purchased, while non-incidental materials and supplies are deducted when used or consumed. In the Agro-Jal case the field-packing materials were classified as non-incidental because of its accrual basis financial statements and that the containers were inventoried at year-end. **But the Tax Court concluded that a cash method taxpayer could deduct these materials and supplies when paid even though they were classified by the taxpayer as non-incidental on their financial statements.** The Tax Court based much of its opinion on the old law and the IRS may take exception to this under the new Tangible Property Regulations.

However, Agro-Jal clearly had non-incidental materials and supplies that the Tax Court concluded it could currently deduct as a cash method farmer.

Setting aside the fact that the Tax Court's decision was mostly based on old law it does provide some useful implications that cash basis farmers may find helpful as stated above. **A word of caution, the unanswered questions are how the IRS will react in future examinations of similar issues and how the new Tangible Property Regulations will influence their thinking on the issue.**

For information on other tax planning for farming, please contact me at (863) 640-2008 or [tom@beasley-bryantcpa.com](mailto:tom@beasley-bryantcpa.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.



## *Pesticide News & Information*

### **Pests Worm Their Way into Genetically Modified Maize**

Even with biotech crops, farmers still need to make use of age-old practices such as crop rotation to fight insect pests. That's the lesson to be drawn from the latest discovery of resistance to the pest-fighting toxins added to maize — also known as corn.

According to a team led by Aaron Gassmann, an entomologist at Iowa State University in Ames, in some Iowa fields a type of beetle called the western corn rootworm (*Diabrotica virgifera virgifera* LeConte) has developed resistance to two of the three types of *Bacillus thuringiensis* (Bt) toxin produced by genetically modified maize.

Resistance to one type of Bt toxin has cropped up in the worms in recent years, but now there is a twist — the researchers have found that resistance to that type of Bt toxin also confers protection against another, more recently introduced type. Their work appears in this week's Proceedings of the National Academy of Sciences.

“That's two of the three toxins on the market now,” says Gassmann. “It's a substantial part of the available technology.” Genetically modified (GM) maize producing the Bt toxin Cry3Bb1, which provided protection against pests such as rootworm, was first approved for use in the United States in 2003.

By 2009, farmers had started to see rootworm damage in their GM crops. In 2011, that damage had spread to GM maize containing a second toxin, mCry3A.

In lab tests, Gassmann showed that this was a case of cross-resistance — worms that had become resistant to Cry3Bb1 were also resistant to mCry3A, possibly because the toxins share 5 structural similarities and some binding sites in the insect's gut.

Part of the problem is that rootworms are tough, and the Bt maize does not produce enough toxin to fully control them. The Bt toxins used against pests such as the European corn borer (*Ostrinia nubilalis*) kill more

than 99.99% of their targets, whereas more than 2% of rootworms can survive Bt maize.

Resistance in the worms can evolve rapidly in fields where the same kind of maize is grown every year — in Iowa it showed up after an average of 3.6 years. Nicholas Storer, a global science-policy leader for biotechnology at Dow AgroSciences in Washington DC, says that the study illustrates that if GM crops are not used as part of an integrated pest-management policy, resistance can develop quickly in an individual field.

Agricultural biotechnology companies such as Dow are now ‘pyramiding’ their seeds so that they produce two different Bt toxins to attack the rootworm.

For example, Dow has teamed up with Monsanto of St Louis, Missouri, to sell seeds that combine Cry3Bb1 with Cry34/35Ab1, a toxin that has so far not seen any resistance develop.

Gassmann says that the pyramiding of toxins is an important way to delay the development of resistance, but that the combination is less effective once resistance arises to one of the toxins.

So farmers should not rely exclusively on technology to fight pests, and should instead periodically change the crop grown on a field to help disrupt the pest’s life cycle. “The rootworm can’t survive if the corn’s not there,” Gassmann says.

Storer agrees that even the best technologies will always need to be combined with the old methods. “Crop rotation was the primary tool to combat rootworm before Bt came along,” he says. “We need to keep it up.” (Nature, 3/17/14)

### **2016 Syngenta Florida Internship Opportunities**

Syngenta will be initiating their recruiting efforts for the 2016 Florida Intern Program. These 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.

The following are a list of qualifications. These are not meant to be exclusive, but rather to help narrow our search.

- Seeking a career in agriculture
- Experience in production agriculture.
- Basic familiarity with insect, disease, and weed control.
- Basic computer skills.
- Willingness to work outdoors, experience preferred.
- Self-motivated, detail oriented, honest, and personable.
- Ability to relocate to or originally from one of the following counties; 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 7 intern positions with an approximate start date of May 16, 2016, and an approximate end date of August 12, 2016.

The internships are to be located as follows;

- 1 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 - Osceola, Polk or Highlands Counties

Please have all interested candidates email their resumes to me at [cody.hoffman@syngenta.com](mailto:cody.hoffman@syngenta.com) I will be interviewing interested candidates now up to December 2015, at which time I hope to have my candidate selections complete.

# Farm Labor Supervisor

## TRAINING ACADEMY

# State Block Grant

## PARTNERSHIP

### Requirements

To earn the Certificate of Farm Labor Management, attendees must:

- Attend (8) FLS classes.
- Pass a test for each class. The format of each test will vary according to the topic. Anyone who does not pass may retake the test.

### Core Classes

Three classes will be required:

- Wage & Hour,
- Human Resource Compliance, and
- One class related to worker safety.

### “YOUR CHOICE” Classes

The remaining five classes will be the choice of the individual student.

### Fee

\$50 per person per class



Photo provided by UF/IFAS



### Questions about FLS classes:

**Carlene Thissen**

Phone: 239.658.3449

E-mail: [carlene@ufl.edu](mailto:carlene@ufl.edu)

**Primo Garza**

Phone: 239.658.3463

E-mail: [pgarza08@ufl.edu](mailto:pgarza08@ufl.edu)

**Fritz Roka**

Phone: 239.658.3428

E-mail: [fmroka@ufl.edu](mailto:fmroka@ufl.edu)

## UF/IFAS Extension



Photo provided by Flores Boys Harvesting, LLC

## 2015 Farm Labor Supervisor

## TRAINING PROGRAM

*Earn your certificate of Farm Labor Management*





## WHO should take these classes?

Supervisors of farm workers:

- Labor Contractors
- Crew Leaders
- Bus and Van Drivers
- Farm Office Staff

## Language

English or Spanish

## Certificates

- Attendees will receive a Certificate of Attendance for each class they attend.
- Those who attend 8 classes and pass all required tests earn their Certificate of Farm Labor Management.

## Minimum class size

10 participants

Click here to register or visit:

<http://swfrec.ifas.ufl.edu/programs/economics/fls.php>

or call 239-658-3463



Photos provided by UF/IFAS

## LAKE ALFRED: 2015 FALL TRAINING DATES

Classes held at UF/IFAS Citrus Research & Education Center  
700 Experiment Station Rd, Lake Alfred, FL 33850 · Ph: 863-956-1151

DATE	CLASSES/TIME	CLASSES/TIME
Wed, 10/7	HR Compliance/9am-11:30am	Management Communications/12:30pm-3pm
Wed, 10/14	Rules for Bus & Van Drivers/9am-11:30am	Safe Driving/12:30pm-3pm
Wed, 10/21	First Aid/8am-12pm	CPR/1pm-4pm
Wed, 10/28	Wage & Hour/9am-11:30am	Contractor Basics/12:30pm-3pm
Tues, 11/24	Agriculture Equipment Safety/9am-11:30am	Pesticide Safety/12:30pm-3pm

## ADDITIONAL LOCATIONS

LOCATION	DATE	CLASSES
Belle Glade	Tues, 10/13	First Aid/CPR
	Tues, 10/20	HR Compliance/Management Communications
	Tues, 10/27	Wage & Hour/Contractor Basics
	Tues, 11/3	Rules for Bus & Van Drivers/Safe Driving
	Thurs, 11/5	Agriculture Equipment Safety/Pesticide Safety
Immokalee	Tues, 11/3	First Aid/CPR
	Tues, 11/10	Rules for Bus & Van Drivers/Safe Driving
	Tues, 11/17	HR Compliance/Management Communications
	Thurs, 11/19	Agriculture Equipment Safety/Pesticide Safety
	Tues, 11/24	Wage & Hour/Contractor Basics
Sebring	Thurs, 10/8	HR Compliance/Management Communications
	Thurs, 10/15	Wage & Hour/Contractor Basics
	Thurs, 10/22	Rules for Bus & Van Drivers/Safe Driving
	Thurs, 10/29	First Aid/CPR
	Thurs, 11/12	Agriculture Equipment Safety/Pesticide Safety

**Additional classes in any topic at any location can be scheduled with at least 10 paid registrations.**



# Advanced Citrus Production Systems (ACPS) Field Day

## Thursday, October 29, 2015

University of Florida, IFAS, Citrus Research and Education Center  
700 Experiment Station Road, Lake Alfred, Florida 33850  
CUPS Research Area (next to Ben Hill Griffin Building)

**PURPOSE:** To demonstrate novel integrated approaches for sustainable citrus production in HLB-endemic environments

**TOPICS:** Citrus Undercover Production Systems (CUPS), Whole Tree Thermo-therapy (WTT), high density planting, scion and rootstock varieties, canopy pruning, drip fertigation, autonomous spraying vehicle, economics

### PROGRAM

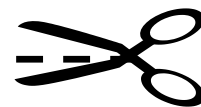
- 8:30 am Check-in begins
- 9:00 am View CUPS / WTT Facility (Arnold Schumann, UF/IFAS CREC)
- 9:45 am The CUPS / WTT Integrated Pest and Disease Management Program at CREC (Arnold Schumann, UF/IFAS CREC)
- 10:15 am Economics of Fresh Citrus Production with CUPS (Ariel Singerman, UF/IFAS CREC)
- 10:35 am Promising Fresh Fruit Varieties and Rootstocks (Fred Gmitter and Jude Grosser, UF/IFAS CREC)
- 10:55 am The CUPS program at IRREC, Irrigation & Fertigation (Brian Boman, UF/IFAS IRREC)
- 11:15 am Move to Pruning Trial Site
- 11:30 am Corrective Canopy Pruning for HLB Rehabilitation (Tripti Vashisth, UF/IFAS CREC)
- 12:00 pm High density 'Valencia' ACPS trial (Arnold Schumann, UF/IFAS CREC)
- 12:30 pm Conclusion and Depart

### Four Easy Ways to Register

1. Online at <https://acpsfieldday2015.eventbrite.com>
2. Fax the registration form below to 863-956-8767
3. Call Sarah White 863-956-8632
4. Email completed registration form to Sarah White [sewhite@ufl.edu](mailto:sewhite@ufl.edu)

**Pre-registration is required by October 23<sup>rd</sup>**

**Limited to 80 people**



### REGISTRATION FORM

ACPS Field Day

Thursday, October 29, 2015

Submit form to: Sarah White, [sewhite@ufl.edu](mailto:sewhite@ufl.edu) Phone: 863-956-8632 Fax: 863-956-8767

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

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

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

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

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

***Field day participants will be limited to 80 people  
Pre-registration required by Friday, October 23<sup>rd</sup>***

# Citrus Safety Training & Tractor Rodeo



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

## Thursday, November 5, 2015

### Annual Citrus Employee Safety Training

Polk County Extension—UF/IFAS invites you and your employees to attend the 2015 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, October 30, 2015**.

### 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 October 30, 2015.*

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.

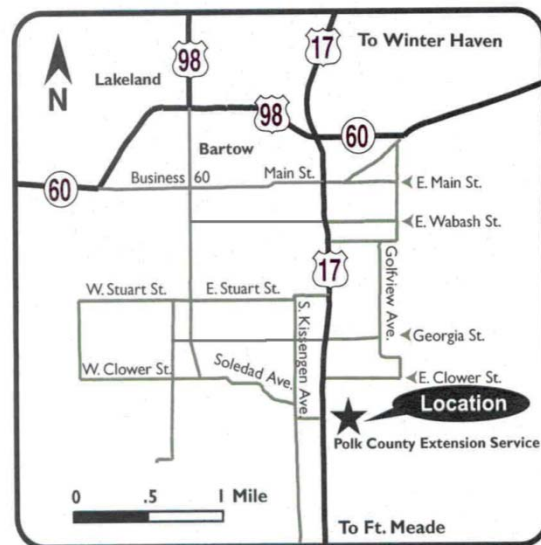
In the **Fertilizer Spread-Off**, operators will simulate fertilizer applications to resets scattered randomly through a grove. The operator will be provided with an all-terrain utility vehicle (ATV), bucket of simulated fertilizer, and cups to apply the fertilizer. Judging will be based on precision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

For more information about any competition, contact Chris Oswald at (863) 519-1052.



### Agenda

- 7:30 Check-In
- 8:00 Welcome
- 8:05 Agricultural Crimes
- 8:30 First Aid
- 8:55 Food Safety
- 9:40 Break (Separate into English or Spanish Sessions)
- 9:55 Decontamination Procedures
- 10:05 WPS
- 10:55 Tractor Safety
- 11:15 Break (*English and Spanish sessions reconvene*)
- 11:30 Jeopardy Review
- 12:00 Lunch



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) 519-1042. 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.

# Citrus Worker Safety Training Program Registration

*This registration and a fee of \$15 per person, which includes lunch, are due by Friday, October 30, 2015.*

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

<b>Tractor Rodeo Team</b> (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.

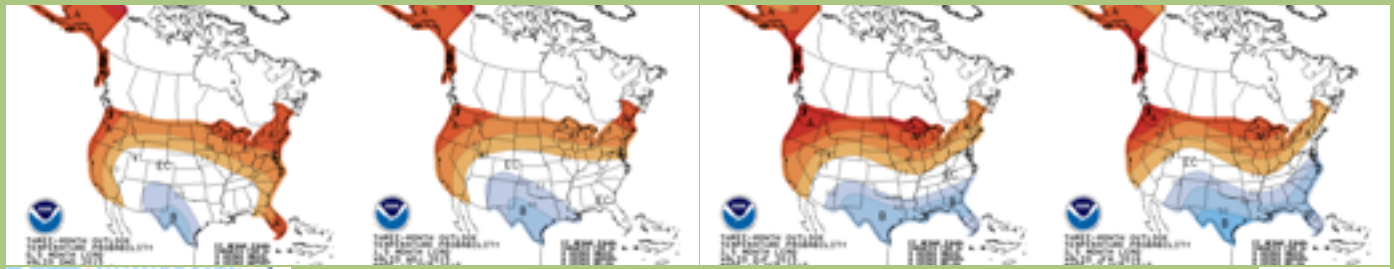
<b>Individual Participants</b> (Participants must be registered in the safety training program)	
Herbicide Operator	
Herbicide Operator	
Fertilizer Spread-Off	
Fertilizer Spread-Off	
Sprayer Operator	
Sprayer Operator	

Contact Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Company Name and Address: \_\_\_\_\_


Please 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

# Winter Weather Watch



**UF UNIVERSITY of FLORIDA**  
IFAS Extension  
Polk County Extension

Polk County Cooperative Extension Service  
Phone: 863-519-1052  
Email: [wcoswalt@ufl.edu](mailto:wcoswalt@ufl.edu)



## UF/IFAS Polk County Cooperative Extension Service

The 2015 - 16 version of the Winter Weather Watch will begin on Saturday, November 15, 2015. Time is short so send in your subscription form to receive timely agricultural winter weather forecasts and information.



The 2015-16 edition of the Polk County Winter Weather Watch program will begin on November 15, 2015. 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 2015-16 Winter Weather Watch

manual. You will also have access to weather data from seven Polk County Citrus Extension Weather Stations.

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	32°	Below 28
<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 &amp; 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>

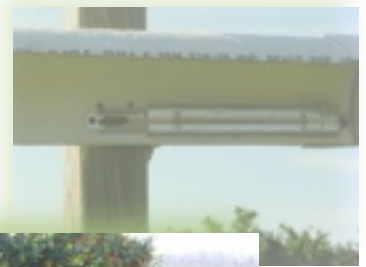
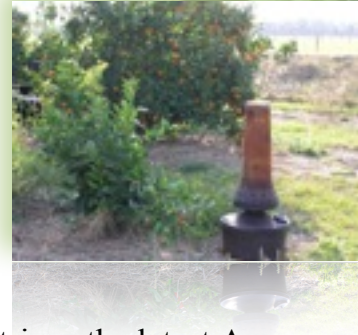
# 2015 – 2016 WINTER WEATHER WATCH PROGRAM

NOVEMBER 15, 2015 TO MARCH 15, 2016  
REGISTRATION FEE: \$100.00



It's once again time to register for the upcoming 2015 - 2016 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.



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## 2015 - 2016 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 EXTENSION CITRUS ADVISORY COMMITTEE  
PO BOX 9005, DRAWER HS03  
BARTOW, FL 33831-9005**