## UF | FLORIDA

## IFAS EXTENSION

# Citrus Notes

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Dear Growers,

In a continuing effort to keep you informed of local educational opportunities, I am providing the following meeting calendar for the next couple of months. Some of the closer events will have information in the current issue of the newsletter, the others are listed to let you know what is planned for in the near future:

September 17th Citrus Spot Burner Workshop

September 24th DOT Regulations for Driver and

Vehicle Preparedness

October 9th October Polk County OJ Break

October 21st Farm Labor Supervisor Training

November 6th Citrus Employee Safety Training &

Tractor Rodeo

Enjoy the issue,

Chris Oswalt

Citrus Extension Agent Polk/Hillsborough Counties

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#### Annual Citrus Spot Burner Workshop

The Florida Forest Service's Lakeland District will conduct its annual Citrus Spot Burner Workshop on September 17, 2014 at



9 a.m. at Polk County Extension Service, Stuart Conference Center, 1710 U.S. Highway 17 South Bartow FL 33830

The program is intended to aid grove managers by allowing citrus pile burns during high fire occurrence days. All participants must attend the workshop in order to take advantage of the program.

The workshop will cover smoke management practices, recent changes in burning rules and regulations, and a discussion of owner/burner concerns. A site inspection for approving the burn sites can be arranged after the meeting.

The following is a review of the requirements of the Program:

- 1. Complete an application for each location.
- 2. Provide a map of the grove with Section, Township and Range on 8½ x 11 paper (several maps can be used to cover larger areas)
- All pre-approved burn sites must be interior grove sites at least 400' from any combustible fuels and comply with setback restrictions as outlined in Statue 590. Latitude and Longitude coordinates are required for all approved sites.
- 4. Attend the annual Citrus Spot Burner workshop every year.

The Florida Forest Service encourages your participation in the program. The ability to receive a burn authorization on marginal days could be a great benefit to the grove manager.

Please feel free to call, should you have any questions.

Please Respond to:

Florida Forest Service 5745 S. Florida Ave Lakeland, Florida 33813 (863) 648-3163



**United States Department of Agriculture** 

#### Agricultural Producers in Florida Still Have Time to Apply for Direct Farm Ownership Loan Program

(Low-Interest Loans Can Help Producers Start or Expand Farms)

(Gainesville, FL), Aug. 07, 2014 — The U.S. Department of Agriculture (USDA) Florida Farm Service Agency (FSA) Executive Director, Rick Dantzler, today announced that farmers and ranchers still have time to apply for low interest 2014 loans available through FSA's direct farm ownership program. The deadline to submit applications is Sept. 30, 2014.

Eligible producers can borrow up to \$300,000 in direct farm ownership loans to buy or enlarge a farm, construct new farm buildings or improve structures, pay closing costs, or promote soil and water conservation and protection. The interest rate on select loans can be as low as 1.5 percent with up to 40 years to repay.

"This is an extraordinary opportunity for more farmers and ranchers to get low-interest loans to start their first farm, or expand an existing family farm," said Dantzler. "There are no backlogs or waiting for funding. If you've dreamed about starting a farm, or if you're looking to strengthen your farm, we want to help."

FSA encourages all interested applicants to apply for direct farm ownership loans. For more information about the program and other loans administered by FSA, visit any FSA county office or <a href="www.fsa.usda.gov">www.fsa.usda.gov</a>.

#### Farm Labor Supervisor Training - DOT Regulations for Driver & Vehicle Preparedness

#### DON'T BE A HEADLINE!

This class is designed for drivers and mechanics and will focus on vehicle inspections and driver preparedness. In Vehicle Preparedness, we will review details of what needs to be inspected on farm labor vehicles, what paperwork is required and who is responsible for related tasks. Driver Preparedness will include the DOT medical examination, alcohol and drug testing from the viewpoint of the drivers, and how drivers track hours of service. Tracey McQuilken, retired Sergeant Investigator with FDOT/FHP will share real-life examples of what can happen if these regulations are NOT followed, that should make everyone a believer!

We have scheduled this training for September 24, 2014 at the UF/IFAS Citrus Research and Education Center in Lake Alfred. The class will be held from 8:30 a.m. to noon and the registration fee is \$25.00. I have also enclosed a schedule of trainings for this fall at various Florida locations.

This training is part of the UF/IFAS, Farm Labor Supervisor Training Program. For registration information on this and additional training opportunities please go to the following website: <a href="http://www.imok.ufl.edu/programs/economics/fls.php">http://www.imok.ufl.edu/programs/economics/fls.php</a>.

#### Winter Looks to be a Weak El Nino

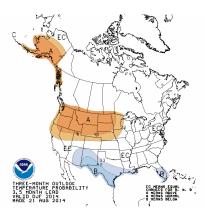


Figure 1. Three month temperature outlook for the period Dec 2014 to Feb 2015.

The September 4, 2014 El Nino forecast from the National Weather Service (NWS), Climate Prediction Center (CPC) indicates a 60 to 65% chance of an El Nino forming this

fall and winter. The prediction calls for this to be a weak El Nino event. In Florida during the winter a weak event usually translates into cooler and wetter conditions during the winter months (Dec to Feb). The temperature outlook map for this time period calls for below average temperatures (figure 1). The precipitation outlook map calls for a probability for above aver-

age rainfall (figure 2). It doesn't appear that the weak El Nino forecast has greatly affected the kind of winter weather we would typically expect for a normal El Nino.

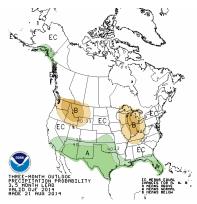


Figure 2. Three month rainfall outlook for the period Dec 2014 to Feb 2015.

#### Citrus Thermotherapy

By now I think most of you have heard or seen some of the results of an in-field treatment (at the field day in Ft. Pierce) for HLB called citrus thermotherapy. To date, most of the practical application of this technology has been used on younger citrus trees. The idea



Figure 1. USDA thermotherapy tree cover.

is to heat citrus trees using solar energy (sunlight) to a point that will reduce the titer of the bacterium in the above ground portion of the tree (figure 1 & 2). The heat treatment has to be sufficient to reduce the disease level without causing irreparable damage to the citrus tree. Sounds pretty straightforward, but there are a number of variables to consider using this methodolo-

gy. Frames of sufficient size need to be fabricated to which a plastic cover is attached over the frame. If the frame is too small excessive heat damage can occur to the portions of the tree that come in contact with the plastic cover. Variability in the daily amount of solar



Figure 2. Grower constructed single tree thermotherapy cover.

energy that the cover receives due to clouds or thunderstorms. The structures need to have sloped tops to prevent the accumulation of rainwater. These structures will need to be anchored to the ground to prevent summer thunderstorms from blowing them over. Uniformly heating the tree can also be a challenge. To address the uniform heating aspect, some of these structures will use opaque plastic and clear plastic in

combination. In addition, many versions have venting systems to prevent the excess buildup of heat within the structure. One grower has designed a larger mobile structure that can treat multiple numbers trees down a tree row.

Additional research (at CREC) is testing the use of steam to more quickly heat the tree and reduce the amount of time required to reduce the bacterium. This machine has a steam generator in the back of what resembles a grove goat. It has a retractible cover to goes over the top of the tree, applies the



Figure 3. Thermotherapy steam treatment.

steam treatment, then moves to the next tree needing treatment.

Remember that these treatments are applied to the above ground portion of the tree and have little, if any,

effect on HLB levels in the root system. The treatments have been shown to reduce titer in the above portion of the tree for a period of time, but it does not completely eliminate the disease from the tree.

You can find additional detailed information and the presentations from the "Citrus Thermotherapy" field day at the following UF/IFAS St. Lucie County website: <a href="http://stlucie.ifas.ufl.edu/thermotherapy.html">http://stlucie.ifas.ufl.edu/thermotherapy.html</a>. Thanks to Parker Platts, UF/IFAS Citrus Extension Agent, St. Lucie County for having these available to growers on his website.

## Agricultural Tax Planning - 2014 Federal Taxes

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

The 2014 year end is just around the corner and it is time to start looking at your 2014 tax picture, if you have not yet started. Taxes and tax planning is becoming more complex and difficult every year. A good place to start is the tax laws and regulations in place as of today.

#### **Individual Income Taxes**

The top individual tax rate for 2014 is 39.6% and is imposed on income over \$457,600 for married couples filing jointly and \$406,750 for single filers. Head of household filers and married couples filing separately have similar brackets.

#### **Medicare Surtaxes**

The Medicare surtaxes were first imposed in 2013 and have not changed. The surtaxes are not indexed for inflation and are not likely to go away anytime soon, if ever.

The <u>0.9%</u> Medicare surtax is imposed on earned income (including self-employment income) over \$250,000 for couples filing jointly and \$200,000 for single filers. For married couples filing jointly, the \$250,000 threshold is applied to their combined income and any required adjustments are made on the couples Form 1040.

The <u>3.8%</u> Medicare surtax is imposed on "Net Investment Income" (NII). The tax applies to the lesser of:

- Net investment income or,
- The excess of the taxpayer's Form 1040 modified adjusted gross income (MAGI) over a threshold of \$200,000 (\$250,000 if married filing jointly). NII includes, but is not limited to gross income from dividends, annuities, royalties, interest, some rents, and gains from the sale of property not used in a trade or business.

#### **Capital Gain Rates**

20% is the current top capital gains rate and the thresholds are the same as those for the top individual income tax rate. The lower capital gains rates are still in effect.

#### **Section 179 Deduction**

The Section 179 deduction was severely cut back for 2014 as the deduction limit is now only \$25,000 and the phase-out range is \$125,000 to \$150,000. That is, once fixed asset purchases for tax year 2014 exceed \$150,000 the Section 179 Deduction is gone.

#### **Repair and Maintenance Regulations**

These new regulations became effective as of January 1, 2014 and have changed the way businesses expense or capitalize tangible property purchases. Virtually all businesses will be affected by these new rules.

#### **Special Provisions and Benefits for Farmers**

There are several provisions in the tax law that benefit those in the agricultural business, **prepaid expense deductions**, **income deferral**, **and income averaging**. These benefits should be looked at and considered every year. Applying these benefits may help an agricultural business save taxes.

<u>Prepaid expense deductions</u> – A prepaid expense deduction must have a legitimate business purpose other than to merely avoid taxes. Maybe a better price, to secure adequate quantities and expectation of rising

prices are examples. The transaction must be an actual purchase and not just a deposit. The farmer should secure an invoice that specifically lists the quantity, quality and price. The prepaid deduction cannot result in a material distortion of income. Generally, prepaid expenses for any one year cannot exceed 50% of tax deductible non-prepaid farm expenses for that tax year.

<u>Income deferral</u> – IRC Section 1033 allows gains realized from involuntary conversions (the destruction, theft, seizure, condemnation or forced sale of property) to be deferred by election if all applicable requirements are met.

Income averages – Individuals engaged in farming are permitted under IRC Section 1301 to elect income averaging. Current year income is averaged over the prior three years to obtain the benefit of lower income tax rates in previous years. For 2014 the lower rates can result from dropping into a lower tax bracket as well as lower taxable income in the earlier years.

#### **Current Status of the Tax system in General**

The federal tax system has become so complex and confusing in recent years due to new tax laws and exhausting regulations, tax preparers and the software used have become strained. Even the IRS has become overwhelmed and in question in recent years. The application of the tax law has become difficult for the IRS as well as the taxpayer. Lately, Congress has used what are termed "extenders" to pass last minute laws to keep expiring laws in effect. The problem with this is that taxpayers and tax professionals just don't know which provisions will be extended. Included in the 2014 extenders was a reduced Section 179 Deduction, but Bonus Depreciation was eliminated. What will happen this year for 2015 or retroactive provisions for 2014 is unknown.

As for tax planning for 2014, you and your tax professional must work with what is known, and deal with any retroactive tax law changes when and if they occur. I will keep readers informed as any changes or possible changes become known.

For more information on this topic and other tax planning for farming, please contact me at (863) 640-2008

or <u>Tom@beasleybryantcpa.com</u> and /or Ryan Beasley at (863) 646-1373 or <u>Ryan@beasleybryantcpa.com</u>.

For information on other relevant topics visit our website at <a href="https://www.beasleybryantcpa.com">www.beasleybryantcpa.com</a>. 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

Firewall® Section 18 for Grapefruit

On June 16, the EPA notified FDACS that the section 18 specific exemption for the use of Firewall® (streptomycin sulfate) on grapefruit to control citrus canker was approved. The exemption will expire on 6/12/15. (FDACS letter of 7/3/14).

#### Revus® Fungicide SLN Label

On June 30, the Florida Department of Agriculture and Consumer Services (FDACS) issued the special local needs registration, (FL SLN 140008) for the use of Revus® (mandipropamid) to control Phytophthora root rot in greenhouse container non-bearing citrus. The EPA registration number for the Syngenta product is 100-1254. (FDACS PREC Agenda, 8/7/14).

#### Movento® SLN Label

The special local needs registration for the use of spirotetramat (Movento®) was approved on June 25 for the control of Asian citrus psyllid on citrus during bloom period (SLN 140004). (FDACS letter, 6/30/14).

#### **Baythroid XL® SLN Label**

On July 28, the FDACS issued the special local needs registration, (FL SLN 140009) for the use of Baythroid XL® (beta-cyfluthrin) to control Asian citrus psyllid on citrus. The EPA registration number for the Bayer CropScience product is 264-840. (FDACS PREC Agenda, 9/4/14).

#### **EPA and NPDES Permits**

The U.S. House in late July passed legislation to eliminate a permit requirement for pesticides already subject to federal regulations. Passage of the bill, 267-161, comes three days after it failed to win approval under suspension of the rules. A two-thirds majority is needed for legislation to pass under suspension of the rules. With 401 members voting, it needed 268 to pass. It fell 15 votes short. But only a simple majority was needed after it came up under a rule. The legislation would prevent the Environmental Protection Agency from requiring a permit for the discharge of a regulated pesticide into navigable waters. Republicans said the extra permit requirement (NPDES) did not provide any health or environmental benefits while democrats said eliminating the permit would potentially harm public health. (The Hill, 7/31/14).

#### **NASDA Comments on WPS Changes**

NASDA represents the Commissioners, Secretaries, and Directors of the state departments of agriculture in all fifty states and four U.S. territories. State departments of agriculture are responsible for a wide range of programs including food safety, combating the spread of disease, and fostering the economic vitality of rural communities. Conservation and environmental protection are also among the chief responsibilities. In forty-three states, the state department of agriculture is the lead state agencies responsible for the regulation of pesticide use under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA).

In comments regarding the proposed revisions by the Environmental Protection Agency (EPA) to the current Agricultural Worker Protection Standard (WPS) regulations, NASDA questions some of the EPA's findings and conclusions, which are cited as the basis for various provisions in the proposed WPS. The NASDA also has additional concerns with EPA's economic analysis, which does not fully and accurately account for the costs associated with implementing, complying, and enforcing the proposed changes, and is requesting an EPA update on the Economic Analysis for the proposed changes to better quantify the estimated costs to the FIFRA-state lead agencies (SLA), the state departments of agriculture, the regulated community, and other agricultural stakeholders.

For example, the proposed rule includes significant new training requirements for the Train-the Trainer program. One state's WPS specialist estimated current training time is approximately four hours, but the proposed training requirements will take an estimated two days. The same specialist estimated the worker training class time will double and handler training time will be increased by 50%, which does not include the necessary and additional preparation time. The proposed changes will require significant staff time to provide outreach to workers, handlers, applicators, agricultural employers, trainers and other stakeholders. Under the proposal, current trainers will become obsolete and will require retraining. In one state alone, there are an estimated 700 current trainers that will require retraining during the same period the SLA will be conducting outreach to the agricultural community under the proposed rule. In one state, the actual on-site inspection under the current WPS rule averages three hours in duration. Under the proposed rule, inspections in the same state are anticipated to require approximately 50% more time, due to review of the proposed additional record keeping and site information requirements. In another state, the estimated economic impact to carry out enforcement and compliance activities in the first year of implementation will be a minimum of \$500,000.

The proposed changes to the WPS, as written, will require EPA to commit significant and sustained resources to the state regulatory partners to facilitate implementation and compliance needs, and the Agency must work with the state departments of agriculture, SFIREG, and AAPCO to identify the level and duration of the necessary funding streams to carry out educational, training, and compliance efforts prior to any further actions with this proposed rulemaking.

As such, the NASDA does not support comprehensive changes to the WPS regulations, and is confident the current WPS, complimented by the Agency's robust risk assessment process for individual pesticides, protects farm workers and handlers through an effective and efficient regulatory framework for the both the SLAs and the regulated community. Instead, we urge the agency to focus available resources to work with state departments of agriculture, the State-FIFRA Issues Research & Evaluation Group (SFIREG), the Association of American Pesticide Control Officials

(AAPCO), the regulated community, and other agricultural stakeholders to identify and modernize specific provisions within the current WPS regulatory jurisdiction. (NASDA, 8/15/14).

#### **Bees Okay in Europe**

New field data from nearly 400,000 bee colonies from 21 countries in Europe and the Mediterranean show that overwintering losses of honey bee colonies were at their lowest level in years in 2013/2014. The non-profit honey bee research association COLOSS (prevention of honey bee COlony LOSSes), which comprises more than 360 scientific professionals from 60 countries, has published new data showing that the overall mortality rate of bee colonies in the 2013/2014 winter was on average 9 percent – losses below 10 percent are considered to be normal. This compares with loss rates of up to 37 percent that were recorded from individual countries in previous years.

The coordinator of the COLOSS Working Group, Dr. Romée van der Zee from the Dutch Centre for Bee Research, explains, "The contributions of many factors which are correlated to colony losses seem to be very dependent on weather conditions. Colonies built their brood nests late because of the relatively cold spring in 2013. This may have decreased the number of reproductive cycles of the parasitic Varroa mite, producing fewer mites. Good weather in the summer then provided excellent foraging opportunities."

Bees in other non-native areas are also doing well. A parliamentary report on bee health published by the Primary Production Committee in New Zealand in July 2014 confirms, "There is currently no evidence of the [Colony Collapse] disorder in New Zealand, although these pesticides [neonicotinoids] are commonly used here as a seed dressing and as foliar sprays. We heard that when anecdotal evidence of losses is investigated, the causes seem to be mainly Varroa or starvation rather than pesticides." The report notes that honey production and exports are rising.

The regulatory authorities in Australia also investigated the potential effect of neonicotinoid seed treatments on bee health. Their report "Neonicotinoids and the health of honey bees in Australia," published in March 2014 confirms that the introduction of neonicotinoids in Australia has brought a number of benefits such as healthy crops and more productivity, noting also that they are considerably more favorable for humans (and other mammals) than the older products they have replaced. (SeedQuest, 8/11/14).

#### **Pollinator Restoration**

Citing the "breadth, severity, and persistence" of losses of honeybees and other pollinators, President Barack Obama has ordered more than a dozen federal agencies to develop a plan for restoring pollinator populations. The new federal strategy could lead to changes in pesticide regulations. Environmental groups and pesticide manufacturers alike are welcoming the President's June 20 action. They are pleased that he acknowledges the multiple factors linked to declining pollinator health, including parasitic mites, poor bee management, inadequate nutrition from loss of forage lands, and pesticides. All of these make honeybees more susceptible to disease. But some environmental groups are continuing to zero in on pesticides, particularly a class of insecticides called the neonicotinoids, saying use of these chemicals needs to diminish to protect pollinators. In a memorandum to federal agencies, Obama ordered EPA to assess the impact of all pesticides, including neonicotinoids, on pollinator health. EPA had already begun that assessment, but it now has a deadline of 180 days to complete the work and begin any necessary regulatory action. The President also ordered EPA to expedite its review of new pesticide products that target pests, such as mites, that are harmful to pollinators. Obama directed the Department of Agriculture to increase both the acreage and quality of pollinator habitat in its conservation programs. Pollinators—bees, birds, bats, and butterflies—are disappearing from the environment, Obama's directive says. "The problem is serious and requires immediate attention to ensure the sustainability of our food production systems, avoid additional economic impact on the agricultural sector, and protect the health of the environment," it says. The pesticide industry CropLife America "is hopeful that this level of federal cooperation will help generate practical, science-based solutions for improving pollinator health," says Jay Vroom, president and CEO of the organization. Vroom adds, "Ongoing research and field studies have consistently found no adverse effects on bee colonies when pesticides are applied according to label directions." Some

environmental and consumer advocacy groups, however, are pressuring EPA to ban neonicotinoid pesticides because of their potential toxicity to bees. The White House announcement "is on the right track, but assessment and habitat building alone won't save our pollinators," says activist Larissa Walker, "We need decisive action on pesticides." (C&EN, 6/23/14).

### Fall 2014 Class Schedule

www.imok.ufl.edu/programs/economics/fls.php

Date	Class	Location	Time	Registratio n Fee	Registration Eventbrite link
Sep 23	Advanced DOT Compliance	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am- noon	\$25 (no lunch)	http://fls-dot- comp- immokalee.even tbrite.com/
Sep 24	DOT Regs - Driver & Vehicle	CREC 700 Experiment Station Rd Lake Alfred, FL (863)956-1151	8:30am- noon	\$25 (no lunch)	http://fls-dot- regs- lakealfred.event brite.com
Sep 30	1.Wage & Hour 2.EEOC Compliance 3.Communication	EREC 3200 E.Palm Beach Rd Belle Glade, FL (561)993-1500	8:30am - 3:00pm	\$75 (with lunch)	http://fls-wage- eeoc- belleglade.event brite.com
Oct 7	Emergency Preparedness & Personal Safety	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am - 10:30am	\$15 (no lunch)	http://fls- emerg-prep- immokalee.even tbrite.com
Oct 14	First Aid	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am- noon	\$50 (no lunch)	http://fls- firstaid- immokalee.even tbrite.com
Oct 15	DOT Regs - Driver & Vehicle	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am- noon	\$25 (no lunch)	http://fls-dot- regs- immokalee.even tbrite.com
Oct 21	1.Wage & Hour 2.EEOC Compliance 3.Communication	Stuart Conference Center 1710 US Hwy 17 S Bartow, FL (863)519-8677	8:30am - 3:00pm	\$75 (with lunch)	http://fls-wage- eeoc- bartow.eventbrit e.com

Oct 21	WPS Train-the- Trainer	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am - noon	\$15 (with lunch)	http://fls-wps- train- immokalee.even tbrite.com
Oct 22	DOT Regs - Driver & Vehicle	Family Service Center 310 W.Whidden St Arcadia, FL (863)993-4846	8:30am- noon	\$25 (no lunch)	http://fls-dot- regs- arcadia.eventbri te.com
Oct 28	CPR / AED	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am- noon	\$30 (no lunch)	http://fls-cpr- aed- immokalee.even tbrite.com
Oct 29	Wage & Hour     EEOC Compliance     Communication	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am - 3:00pm	\$75 (with lunch)	http://fls-wage- eeoc- immokalee.even tbrite.com
Nov 4	Equipment and Field Safety	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am - 10:30am	\$15 (no lunch)	http://fls-equip- safety- immokalee.even tbrite.com
Nov 5	1. Wage & Hour 2.EEOC Compliance 3.Communication	Family Service Center 310 W.Whidden St Arcadia, FL (863)993-4846	8:30am - 3:00pm	\$75 (with lunch)	http://fls-wage- eeoc- arcadia.eventbri te.com
Nov 18	Safe Driving Techniques	SWFREC 2685 SR 29 N Immokalee, FL (239)658-3462	8:30am - 10:30am	\$15 (no lunch)	http://fls-safe-driving-immokalee.eventbrite.com

#### Questions:

Program content - Fritz Roka (239.658.3428, <a href="mailto:fmroka@ufl.edu">fmroka@ufl.edu</a>)
Eventbrite registration- Julie Carson (239.658.3462, <a href="mailto:carsonj@ufl.edu">carsonj@ufl.edu</a>)
Program content - Carlene Thissen (239.658.3449, <a href="mailto:carlene@ufl.edu">carlene@ufl.edu</a>)
at the UF/IFAS Southwest REC, Immokalee, FL.