

# Citrus Notes



**Polk County Extension Service**  
PO Box 9005, Drawer HS03 • Bartow, FL 33831-9005  
(863) 519-1052, email: [wcoswalt@ufl.edu](mailto:wcoswalt@ufl.edu)

**Hillsborough County Extension Service**  
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**September 2015**

*Vol. 15-07*

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*Dear Growers,*

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

*September, 15<sup>th</sup> Citrus Nutrition Day*

*September, 16<sup>th</sup> Hillsborough County Open Burning Rule Workshop*

*October, 7<sup>th</sup> 2015 Farm Labor Supervisor Training Program*

*October, 29<sup>th</sup> Advanced Citrus Production Systems Field Day*

*Enjoy the issue,*

Chris Oswalt  
Citrus Extension Agent  
Polk/Hillsborough Counties  
863-519-1052  
P.O. Box 9005, Drawer HS03  
Bartow, FL 33831-9005

## Operation Cleansweep

This year the Florida Legislature approved funding for Operation Cleansweep. This program provides a method for commercial growers to properly dispose of up to 750 pounds of cancelled, suspended and unusable pesticides at no charge to the growers. Call soon and schedule a pickup as funding is limited. I have included a flyer with all the necessary information on the program.

### OPERATION CLEANSWEEP 2015-2016

**Statewide Pesticide Pick-up**

Operation Cleansweep is a mobile pesticide collection program that provides a safe way to dispose of cancelled, suspended, and unusable pesticides. Some examples of participants are:

- Farms/Growers
- Nurseries
- Pest Control Services
- Greenhouses
- Golf Courses

**Up to 750 lbs!**

FOR MORE INFORMATION CONTACT: SHANNON TURNER  
FLORIDA DEPARTMENT OF AGRICULTURE  
AND CONSUMER SERVICES  
TOLL FREE NUMBER: 867-811-2025  
EMAIL: [CLEANSWEEP@FRESHFROMFLORIDA.COM](mailto:CLEANSWEEP@FRESHFROMFLORIDA.COM)  
CLEANSWEEP WEBSITE: [www.freshfromflorida.com/operationcleansweep](http://www.freshfromflorida.com/operationcleansweep)

**Examples of Cleansweep Partners and Representatives:**

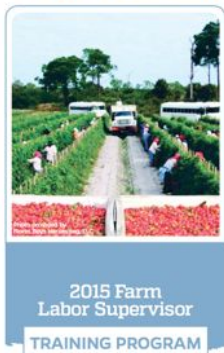
Florida Peanut Producers Association	Florida Turf Grass Association
Florida Fruit & Vegetable Association	Florida Fertilizer and Agricultural Association
Florida Citrus Growers Association	Florida Nursery, Greenhouse & Landscape Association
Florida Nursery, Greenhouse & Landscape Association	Florida Turf Grass Association
Florida Family Nurseries Association	Florida Citrus Mutual
Florida Landscaping Contractors Association	Florida Department of Environmental Protection
FL Dept. of Agriculture and Consumer Services	US Bureau of Land and Agricultural Sciences
Florida Golf Course Superintendents Association	

## Citrus Nutrition Day

Registration is now open for a Citrus Nutrition Day to be held on September 15, 2015, at the UF/IFAS Citrus Research and Education Center in Lake Alfred. I have enclosed a flyer with the program and registration information.



### UF/IFAS Extension



## 2015 Farm Supervisor Training Program

Enclosed at the end of this newsletter is information on this year's Farm Labor Supervisor Training Program. The purpose of the FLS training program is to increase knowledge and awareness among supervisors of farm workers, as to the federal and state regulations regarding

proper wage and hour rules, field safety, transportation, housing, and personnel management standards. The expected outcomes of this training program are to ensure that farm workers are paid appropriately, work under the safest possible conditions, and to enhance overall productivity of the farming operation. The pro-

gram will be held in 4 different locations around the state. Our closest location will be in Lake Alfred. The program consists of five days of training beginning on October 7, 2015, at the UF/IFAS Citrus Research and Education Center. Please see the attached for more information.

## 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.

## Rootstock Selection Guide, 3rd Edition

There is a printable updated version of the 2006 Florida Rootstock Selection Guide/Wheel. The new guide contains not only the most popularly used commercial rootstocks, but also the old standards, minor use and the newly available rootstocks. You can find a web version with references at: <http://ffrootstockselectionguide.org/>. If you would like a printed or laminated copy of the table, we have copies available here at the office. Please call Gail Crawford at 863-519-1042 to make sure we still have an inventory of the guides.

## Southwest Florida Water Management District MiniFarms Program

Jessica Stempien, Florida Department of Agriculture and Consumer Services', Office of Agricultural Water Policy still has funding available for water quality related projects. Cost share monies will be available until October 2015. Parameters for the program are a 75% cost share for approved projects unto a maximum of \$5,000. Growers need to have been in production for at least two years and be under the 100 acreage limit. If you have questions or need more information, contact Jessica Stempien by phone: 813-985-7481 ext 2125 or email: [JessicaLea.Stempien@FreshFromFlorida.com](mailto:JessicaLea.Stempien@FreshFromFlorida.com).

## ***Agricultural Tax Planning - Income Averaging for Agricultural Businesses***

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

There are several federal income tax benefits allowed for those of us in agricultural businesses that are not available to others. One of these benefits is “Income Averaging”. This benefit allows farmers, growers, ranchers etc. to reduce their effective federal income tax rate for any given tax year by using a tax rate based on lower income tax rates paid in the previous three taxable years (the base years). This benefit must be **electd** on an annual basis by filing Schedule J (Form 1040) – Income Averaging for Farmers and Fishermen. For this purpose, a farming business includes the cultivating of land or raising or harvesting of any agricultural or horticultural commodity including:

- Raising or harvesting of trees bearing fruits, nuts or other crops;
- Raising ornamental trees, but not evergreen trees that are more than six years old when cut;
- Operating a sod farm or nursery;
- The raising, shearing, feeding, caring for, training, and managing animals, and
- Certain farm land leases.

For this purpose, a farming business **does not** include the contract harvesting of an agricultural commodity grown or raised by another, or merely buying or reselling plants or animals grown or raised by another. Certain fishing businesses are also eligible for income averaging but are not discussed in this article.

### **Taxpayers Eligible for Income Averaging**

An individual engaged in a farming business as a proprietor, partner in a partnership, or shareholder in an S corporation may use income averaging, whether or not the individual was engaged in a farming business in any prior base year. Generally, anyone filing a Schedule F (Form 1040) is eligible. Thus, corporations, partnerships, S corporations, and estates and trusts cannot use income averaging.

### **Elected Farm Income (EFI)**

Elected farm income is the amount of farming taxable income the taxpayer elects to be subject to income averaging. Any amount of farming taxable income may be designated as elected farm income for averaging purposes.

### **Farming Taxable Income**

Farming taxable income includes all income, gains, losses and deductions **attributable to any farm business** including items reported on Schedule D, Schedule E Part II (pass-through items) Schedule F, and Form 4797. Some particulars are:

- Gain from the sale or disposition of equipment and other personal property used by a farmer for a substantial period in a farming business (**other than land**) qualify;
- Gain from the sale of structures such as barns, sheds, bins etc. affixed to the land qualify as farm income eligible for averaging;
- Farm income **does not** include wages; however, wages may be included to the extent received by a shareholder in an S corporation engaged in a farming business.
- Also **not eligible** are gains and losses from the sale of development rights, grazing rights, or similar rights.

The final regulations state that rental income based on a share of production from a tenant’s farming business is eligible for averaging on the landlord’s return, whether or not the landlord materially participates in the tenants farming business. However, to be eligible, a written crop share lease agreement must be executed before the tenant begins significant activities on the land. If a landlord receives fixed rent or a rent payment with no written agreement or late written agreement, the income is not eligible for averaging.

All income or loss from farming must be netted together to determine overall farm taxable income. This

overall amount represents the limit on the amount available for averaging. In addition, electable farm income from net capital gains attributable to the farming business cannot exceed total net capital gains. EFI may include both ordinary and net capital gain farm income. The taxpayer may elect any combination of ordinary and capital gain income, up to electable farm income. However, an equal portion of each type of income must be carried to each prior year.

### **Calculating the Income Averaging Tax**

The tax imposed for the year averaging is elected is the sum of the tax for that year on income reduced by the amount of elected farm income, plus the increase in tax which would have occurred if taxable income for each of the three previous tax years was increased by an amount equal to one-third of elected farm income. Any adjustment to taxable income for a previous year because of the EFI amount carried back to that tax year must be taken into account for any subsequent averaging involving that year. In other words, the income of the past years must be adjusted upward for a future year's computation after income averaging has been used.

### **Clarification**

It is important to understand that income averaging does not alter the actual taxable income or tax of any of the three base years. Averaging is not a "carryback" of current income to a base year, but rather a reference to a base year's marginal income tax rate for the sole purpose of applying that rate to a portion of current year taxable income. Thus, income averaging does not change any phase-outs or percentage limitations of the base year tax returns.

### **Summary**

Income averaging will always provide a benefit to top rate taxpayers for tax years 2013, 2014, and 2015 from reduction in tax rates, as some amount of income will be moved from the 39.6% bracket to the 35% bracket. Also, with the addition of the 20 % capital gain rate effective in 2013, averaging eligible capital gain income may lower the capital gain rate to 15% or even lower.

Income averaging should always be considered if your farm income increases from year to year. Also, the ability to elect income averaging for a prior year by filing an amended return may in some cases save tax dollars for the current year by lowering the income of a base year. This will be advantageous to the taxpayer even if there is no tax savings for that base year. There are other situations where income averaging may be beneficial to the taxpayer. Don't hesitate to ask your tax professional if income averaging may save you tax dollars on your farm income.

For information on other tax planning for farming, please contact me at (863) 640-2008 or [tom@beasleybryantcpa.com](mailto:tom@beasleybryantcpa.com) and /or Ryan Beasley at (863) 646-1373 or [ryan@beasleybryantcpa.com](mailto:ryan@beasleybryantcpa.com).

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.

### ***Hillsborough County Open Burning Rule Workshop***

The Air Management Division of the Environmental Protection Commission (EPC) of Hillsborough County is in the process of making revisions to Rules of the EPC, Chapter 1-4, Open Burning. As such, we would like to invite you to join us in a rule revisions public workshop to discuss the proposed changes. The meeting will be held Wednesday, September 16<sup>th</sup>, 2015, at our office located at 3629 Queen Palm Drive, Tampa, Florida, 33619. To provide scheduling flexibility, both a morning and evening meeting will be held at 9:30a.m. and 6:00p.m., respectively.

# OPERATION CLEANSWEEP 2015-2016

## Statewide Pesticide Pick-up

Operation Cleansweep is a mobile pesticide collection program that provides a safe way to dispose of cancelled, suspended, and unusable pesticides. Some examples of participants are:

- ⇒ Farms/Groves
- ⇒ Nurseries
- ⇒ Pest Control Services
- ⇒ Greenhouses
- ⇒ Golf Courses



**Up to 750 lbs!**



FOR MORE INFORMATION CONTACT: SHANNON TURNER  
FLORIDA DEPARTMENT OF AGRICULTURE  
AND CONSUMER SERVICES

**TOLL-FREE NUMBER: (877) 851-5285**

EMAIL: [CLEANSWEEP@FRESHFROMFLORIDA.COM](mailto:CLEANSWEEP@FRESHFROMFLORIDA.COM)

CLEANSWEEP WEBSITE: <http://www.dep.state.fl.us/waste/categories/cleansweep-pesticides/>

### Examples of Cleansweep Partners and Representatives:

Florida Peanut Producers Association  
Florida Farm Bureau  
Florida Fruit & Vegetable Association  
Certified Pest Control Operators Assoc. of FL  
Florida Nursery, Growers & Landscape Association  
Florida Forestry Association  
Florida Landscape Maintenance Association  
FL Dept. of Agriculture and Consumer Services  
Florida Golf Course Superintendents Association

Florida Turf Grass Association  
Florida Fertilizer and Agrichemical Association  
Turf Grass Producers of Florida Cooperative  
Florida Pest Management Association  
Florida Tomato Committee  
Florida Citrus Mutual  
Florida Department of Environmental Protection  
UF Institute of Food and Agricultural Sciences



# Citrus Nutrition Day

## Tuesday, September 15, 2015



University of Florida, IFAS, Citrus Research and Education Center  
700 Experiment Station Road, Lake Alfred, Florida  
Ben Hill Griffin, Jr. Hall

### PROGRAM

- 9:00 am Check-in begins
- 9:25 am Welcome (Dr. Michael Rogers, UF/IFAS Citrus REC)
- 9:30 am Citrus Nutrient Requirements and Fertilization Strategies (Dr. Arnold Schumann, UF/IFAS Citrus REC)
- 10:00 am Important Fertilizer Chemistry in HLB Mitigation Programs (Dr. Arnold Schumann, UF/IFAS Citrus REC)
- 10:30 am Break
- 10:45 am Improved Citrus Nutrient Uptake by Modification of Irrigation Water Quality, Soil Water Content and Soil Conditions (Dr. Kelly Morgan, UF/IFAS Southwest Florida REC)
- 11:15 am Rootstocks Performance Under Controlled Release Fertilizer (Dr. Jude Grosser, UF/IFAS Citrus REC)
- 11:45 am Lunch at UF/IFAS Citrus Research and Education Center
- 1:00 pm Young Tree Care in HLB Environment (Mr. Lee Jones)
- 1:15 pm Observations on Improving Tree Health with Nutrition on Flatwood Soils (Mr. Tim Gast, Southern Gardens)
- 1:30 pm Using Controlled Release Fertilizer and Soluble Fertilizer Blends in Mature Citrus (Mr. Joby Sherrod, Duda Farms)
- 1:45 pm A Grower's Observations of Nutrient Management (Mr. Vic Story, Story Company)
- 2:00 pm Break
- 2:15 pm Field Trials (Dr. Tripti Vashisth, UF/IFAS Citrus REC)
- 2:45 pm Discussion and Questions & Answers Session
- 3:15 pm Concluding Remarks

**Registration fee: \$15.00 per person**

Complete registration form below and make checks payable to CREF

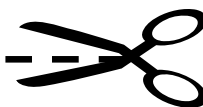
---OR---

Register online at <https://citrusnutritionday2015.eventbrite.com>

**Pre-registration required by Tuesday, September 8<sup>th</sup>**

*For more information, please contact Dr. Tripti Vashisth 863-956-8846 or [tvashisth@ufl.edu](mailto:tvashisth@ufl.edu)*

**CEUs will be available for Certified Crop Advisors license**



### REGISTRATION FORM

Citrus Nutrition Day

Tuesday, September 15, 2015

Mail the completed registration form and check (made payable to CREF) to:

Jamie Burrow, Citrus REC, 700 Experiment Station Road, Lake Alfred, Florida 33850

[jdyates@ufl.edu](mailto:jdyates@ufl.edu) Phone: 863-956-8648 Fax: 863-956-4631

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

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

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

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

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

**Pre-registration required by Tuesday, September 8, 2015**

## 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 Thermoherapy (WTT), high density planting, scion and rootstock varieties, canopy pruning, drip fertigation, autonomous spraying vehicle, economics

## PROGRAM

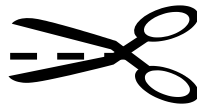
- 8:30 am Check-in begins
- 9:00 am View CUPS / WTT Facility (Arnold Schumann, UF/IFAS CREC)
- 9:45 am The CUPS / WTT Integrated Pest and Disease Management Program at CREC (Arnold Schumann, UF/IFAS CREC)
- 10:15 am Economics of Fresh Citrus Production with CUPS (Ariel Singerman, UF/IFAS CREC)
- 10:35 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>***

# Public Workshop Invitation

## Revisions to EPC's

## Chapter 1-4 Open Burning Rule

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The Environmental Protection Commission (EPC) of Hillsborough County invites you to join us in a rule revision workshop to discuss proposed changes to Chapter 1-4, Open Burning.

***Date and Times:***

September 16, 2015

Two times are offered:

9:30am and 6:00pm

***Location:***

Roger P. Stewart Center

3629 Queen Palm Drive

Tampa, Florida 33619

***Contact:***

Michelle Jenkins

[jenkinsm@epchc.org](mailto:jenkinsm@epchc.org)

813-627-2600 ext. 1271

***Purpose and Effect:***

The purpose of the rule revisions is to simplify and streamline the current Chapter 1-4 and ensure consistency with the Florida Forest Services' (FFS) 5-I2 F.A.C. and the Florida Department of Environmental Protection's (DEP) open burning regulations. The proposed revisions to Chapter 1-4 will continue to promote the reduction of fine and coarse particulate matter emissions from open burning in Hillsborough County and contribute towards the attainment of ambient air quality standards.

Upon completion of the public workshop with stakeholders and citizens, a public hearing will be held on October 15, 2015 at the EPC Commission meeting. All comments and input received throughout the workshop and hearing process will be considered and the Chapter 1-4 revisions and proposed final rule will be presented to the EPC Commission for adoption on October 15<sup>th</sup>.

For questions or a copy of the preliminary draft, please contact Michelle Jenkins via email or phone number listed above. In addition, if you cannot attend the workshop but would like to submit comments or other information regarding Chapter 1-4 and proposed rule revisions, please send them to Michelle Jenkins on or before September 28, 2015

# Chapter 1-4 Workshop Location:



EPC is on the southwest corner of Falkenburg Road and Queen Palm Drive.

If coming from I-75, exit on MLK, Jr. Blvd. westbound and go south on Falkenburg, then turn right on Queen Palm Dr.. The EPC is immediately on the left.

Roger P. Stewart Center, 3629 Queen Palm Drive, Tampa, Florida 33619

Wednesday, September 16, 2015

Two workshop times are offered: **9:30am and 6:00pm**

## Tentative Rule Revisions Schedule to EPC's Chapter 1-4 Open Burning

- ◆ EPC Commission for Hearing Request – August 20<sup>th</sup>
- ◆ Citizen's Environmental Advisory Committee (CEAC) Presentation – September 14<sup>th</sup>
- ◆ Day & Evening Public Workshops – September 16<sup>th</sup>
- ◆ EPC Commission Public Hearing – October 15<sup>th</sup>

