

# Citrus Notes



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UF/IFAS Citrus  
Extension Agent  
for  
Polk &  
Hillsborough  
Counties

## IMPORTANT DATES

SEPTEMBER 13, 2016

### SEPTEMBER CITRUS OJ BREAK

Stuart Conference Center  
Bartow, FL

OCTOBER 11, 2016

### CITRUS NUTRITION DAY

Citrus Research & Education  
Center  
Lake Alfred, FL

OCTOBER 18, 2016

### RIDGE CITRUS PRODUCTION SCHOOL

Citrus Research & Education  
Center  
Lake Alfred, FL

## CONTACT INFO

### POLK COUNTY EXTENSION SERVICE

PO Box 9005, Drawer HS03  
Bartow, FL 33831  
(863) 519-1052  
Email: [wcoswalt@ufl.edu](mailto:wcoswalt@ufl.edu)

### HILLSBOROUGH COUNTY EXTENSION SERVICE

5339 County Road 579  
Seffner, FL 33584  
(813) 744-5519  
Ext. 541231

## Polk County Citrus OJ Break



Our September Citrus Grower's OJ Break will be held on Tuesday, September 13, 2016. The program will begin at

10:00 a.m. and conclude with lunch sponsored by **Gaylon Pfeiffer and BASF**. It will be held at the Stuart Conference Center located at 1710 US Hwy 17 S. in Bartow. Since lunch will be provided by BASF, we need you to register for the meeting by calling Gail Crawford at 863-519-1042 or by emailing her at: [dorothygc@ufl.edu](mailto:dorothygc@ufl.edu), please do this no later than Friday, September 9, 2016.

We have a good program that will include presentations by Drs. Larry Duncan and Tripti Vashisth, both from the UF/IFAS Citrus Research and Education Center. Dr. Duncan will be discussing the use of entomopathogenic nematodes (ENPs) as part of a *Diaprepes* root weevil IPM program. Further into the newsletter you will see information that these ENPs are again available to the Florida citrus industry. His presentation will include how ENPs work, the expected level of control, discussion on ENPs rates, the timing and integration into a citrus IPM program and how to evaluate their effectiveness. Dr. Vashisth will be discussing her work on citrus pruning of HLB infected trees and the effectiveness of thermotherapy in combination with citrus pruning. Dr. Vashisth will also present her results on

the effect of plant growth regulators (PGRs) on HLB induced fruit drop.

We have received CEU's for the restricted use pesticide (RUP) license and are awaiting them for the certified crop advisor license.

## Annual Citrus Nutrition Day

The Annual UF/IFAS Citrus Nutrition Day will be held at the UF/IFAS Citrus Research and Education Center on Tuesday, October 11, 2016. Registration information is included in a program flyer at the end of this newsletter.

## Ridge Citrus Production School

The Production School will be held every Tuesday morning beginning October 18<sup>th</sup> running through November 29, 2016. The sessions will be held at the UF/IFAS Citrus Research and Education Center, BHG Hall. General topic areas include: citrus pathology, handling and processing, economics, entomology, horticulture, varieties, rootstocks alternative crops and soil and water science. Specific and registration information is included in the program flyer attached at the end of this newsletter.

**UF** | IFAS Extension  
UNIVERSITY OF FLORIDA

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## Agricultural Tax Planning Farm Corporations

The C corporation is the most common type of corporation in the United States. Most major companies and many small and medium sized businesses are C corporations. When the term corporation is used, it is most likely referring to a C corporation. Corporations are governed by Subchapter C or Subchapter S of the Internal Revenue Code. Those governed by Subchapter C are referred to as C corporations or regular corporations. Those governed by Subchapter S are referred to as S corporations. Generally, all for-profit corporations are automatically classified as C corporations unless S corporation status is elected. This article focuses on C corporations in very general terms and the income tax advantages and disadvantages of operating a grove or farm as a C corporation. The Subchapter S election and its advantages and disadvantages may be discussed in a future article.

### Legitimate Business Purpose

There must be a legitimate business purpose for forming a C corporation and operating a business within it. In addition, corporations must be operated completely as separate entities which requires separate accounting, separate bank accounts and separate operations. There can be no combining of funds or operating of businesses within the C corporation that are not part of the C corporation which means all personal assets and funds must be kept separate.

### C Corporation Advantages

There are a number of advantages in operating a family farm business as a C corporation, several are listed below.

- Forming a C corporation provides a good way to keep business assets and operations separate from personal assets and provides a separate structure to

account for and pay income and other taxes.

- C corporations in most cases provide limited liability protection to directors, officers, shareholders, and employees and also provide some legal protection for assets owned by the shareholder which are outside the business.
- The first \$50,000 of taxable income is taxed at 15%; the next \$25,000 is taxed at 25%. (See the total corporate federal income tax rate schedule for 2016, shown later)
- Medical expenses and medical insurance, including long-term care insurance premiums of the owner and family members may be treated as business expenses and fully tax deductible.
- An employee-shareholder may be provided on-premises meals and lodging, with the value of the meals and lodging considered as a tax free benefit to the employee-shareholder.
- C corporations may generally operate on a fiscal year basis for tax reporting purposes.
- There is excellent growth potential as the corporation may sell additional shares of stock to raise capital.
- A farmer can form a C corporation to operate his business but continue to personally hold the real estate. He can then lease the real estate to the corporation and collect rent. The advantage is that real estate rental income is not subject to self-employment tax, an additional tax savings.

### C Corporation Disadvantages

- Double taxation is inevitable as earnings are taxed at the company level and again as shareholder dividends. In other words, C corporations are

required to file an annual Form 1120 and pay any tax due. The double taxation occurs when dividends from earnings are paid to the shareholders and the dividends are taxed at the shareholder level. Also, earnings retained within the C corporation may be taxed again at sale of the stock or liquidation of the corporation. However, proper planning may minimize the double taxation.

- The C corporation, as a separate entity, will require the filing of its own tax return and will also require additional state and local reporting.
- Payroll tax withholding and reporting will be required on the hiring of family members as discussed in last month's article.
- More sophisticated accounting systems, reporting, and year end reconciliations may become frustrating and more costly for the family farm owner/operator.
- Switching to another entity form may be difficult for a cash method farm operation.

### Florida Corporations

In Florida, a corporation is formed by filing "Articles of Incorporation" with the Florida Department of State, Division of Corporations and paying the filing fee of \$78.75. In addition, a set of governing rules are usually adopted known as "Bylaws". The corporation's existence begins as soon as the articles of incorporation are filed.

In Florida, all corporations are required to file an Annual Report with the Florida Department of State. The filing fee for profit corporations is \$150.00. All states and the District of Columbia have rules for forming corporations but these rules may vary by jurisdiction.

**(continued on page 3)**

## FEDERAL CORPORATE INCOME TAX RATES FOR 2016 - ESTIMATED:

<u>TAXABLE INCOME OVER (\$)</u>	<u>NOT OVER (\$)</u>	<u>TAX RATE (%)</u>
0	50,000	15
50,000	75,000	25
75,000	100,000	34
100,000	335,000	39
335,000	10,000,000	34
10,000,000	15,000,000	35
15,000,000	18,333,333	38
18,333,333		35

*Note; The highest individual federal income tax rate is 39.6% and for married joint filers applies to taxable income in excess of \$466,950 as estimated for 2016. The rates are shown as estimates as the IRS adjusts the individual rates each year for inflation and any of the tax rates may be changed by law.*

### Farm Corporations (from page 2)

#### Transfer of the Business to a Corporation Upon Formation

In general terms, once the corporation is formed, assets can be transferred into the corporation tax-free under IRS Code Section 351 if the incorporator(s) transfers property into the corporation for solely stock and the incorporator(s) collectively own at least 80% of the voting stock and at least 80% of all classes of stock.

Generally, the transfer of liabilities to a corporation in connection with the transfer of property under IRS Code Section 351 does not result in the recognition of gain to the incorporator(s) unless the liabilities assumed by the corporation are in excess of the adjusted basis of the assets transferred by the incorporator(s) to the corporation. In that case, the excess is recognized as taxable gain to the incorporator(s).

#### Withdrawing Money from a C Corporation

Dividend payments are a method of distributing money to shareholders. Sole owners or a controlling shareholder can control the timing and the amount of dividend payments. Often, a closely held corporation will pay one dividend a year, after the profits for the year have been determined. However, as a controlling owner, you can spread the dividend payments throughout the year.

A shareholder who works on the farm or grove must be paid a salary so that Social Security and Medicare taxes are paid for services performed. The salary can be set at what a comparable salary would be for the job the shareholder is doing, with some consideration of the projected profits of the business.

#### Florida Corporate Income Tax and Rates for 2016 - Estimated

The Florida state income tax is based on federal taxable income with some Florida modifications. The tax rate is 5.5%. An exemption of up to \$50,000 is allowed against Florida taxable income.

#### Considerations for Operating a Farm as a C Corporation

As stated above there are a number reasons for operating a farm as a C corporation, here are a few of those reasons:

- There is generally an overall tax advantage to operate a farm as a C corporation. As an example, the Federal corporate tax rate for income over \$335,000 but not over \$10,000,000 is 34%. The Federal personal income tax rate for taxpayers married filing jointly is 39.6% for taxable income over \$466,950. However, Florida has a state income tax that somewhat reduces this benefit and dividends paid from corporation earnings are again

subject to taxation at capital gains rates (highest is 23.8%).

- C corporations offer asset liability protection for the owner's assets held outside the corporation.
- C corporations can provide tax deductible fringe benefits such as medical insurance, life insurance, retirement benefits, and meals and lodging to employees, including a shareholder-employee and other family members working on the farm.
- Related party arms length transactions may be established with the corporation(s) that may provide tax benefits.

#### Summary

We have discussed the general aspects of C corporations, a classification derived from the Internal Revenue Code. The C corporation is the most common type of corporation in the U. S., and as mentioned above, has unlimited growth potential. The adoption of a C corporation in operating a farm, or any business depends on a number of factors and most likely will be a complicated decision. C corporations have no limits on whom or what can be a shareholder; and no limits on the number of shareholders. S corporations however, are limited as to whom or what may be a shareholder.

(continued on page 4)

## UF/IFAS FARM LABOR SUPERVISOR TRAINING PROGRAM

### 2016 FALL TRAINING DATES & LOCATIONS

September 20-21, 2016 - Ft. Pierce

October 4-5, 2016 - Homestead

October 11-12, 2016 - Arcadia

October 25-26, 2016 - Sebring

November 9-10, 2016 - Immokalee

*Registration and additional information on this program is attached at the end of this newsletter*



### Farm Corporations (from page 3)

The most distinguishing factor that separates C corporations from other types of legal entities is that it is taxed at the entity level. Proper tax planning may eliminate some of the double taxation. Partnerships, S corporations, and multi-member LLCs are pass-through entities with earnings taxed only at the partner, S corporation shareholder, and LLC member level respectfully. One should consider professional assistance when selecting the legal form to operate a grove or farm or changing the legal form of an operation in today's economy.

For more information on this topic and other tax planning for agricultural operations, 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). Please visit our website at [www.beasleybryantcpa.com](http://www.beasleybryantcpa.com) for information on other relevant topics.

We at Beasley, Bryant & Company, CPAs, P. A. are experienced in agricultural business problems, tax issues or concerns, and are here to help you.

Thomas J. Bryant, CPA is Tax Partner, and Ryan Beasley, CPA is Business Management Partner; Beasley, Bryant & Company, CPAs, P. A., Lakeland, Florida (863) 646-1373.

### Citrus Weevil Control

#### Nemasys R from BASF

Joe Mitchell from BASF wanted to make sure you are aware that BASF just reintroduced the old "BioVector" product, previously produced by Becker Underwood, as **Nemasys R** into

the citrus market. This is the beneficial nematode *Steinernema riobrave*, which has been shown to provide very good control of the larvae of citrus root weevils and blue green weevils in groves. Dr. Larry Duncan has had quite a bit of experience with **Nemasys R** and has been very helpful in this effort to bring back this product. There is a reference in the UF/IFAS 2016 Florida Citrus Pest Management Guide recommending BioVector for citrus weevil control. If you are interested in the product, copies of a technical information bulletin and labels are available from my office or your local **Nemasys R** distributor.

### Re-registration Review for Simazine Herbicide

From John Taylor of Syngenta: "some of you may already know the herbicide active ingredient Simazine (Princep®) is currently undergoing re-registration review by EPA. A crucial step in that process is the public comment period. EPA is now accepting public comments and it would be very helpful to include comments from end-users in the Florida citrus community where Simazine is an important weed management tool. In order to make growers aware of this opportunity to provide public comment I would like to ask that you share the this information with Florida citrus growers. The attached information provides concise background information and directions on how to submit public comments". Simazine is a herbicide active ingredient currently recommended in the UF/IFAS 2016 Florida Citrus Pest Management Guide for weed control in Florida citrus.

Florida Department of Agriculture & Consumer Services (FDACS)  
**Citrus Grove Renovation & Reestablishment Support Program**

This program is specifically to assist growers who intend to make the investment to re-establish citrus groves. 5.5 million dollars will be available in this program.

The purpose of the program is to support the citrus industry by providing cost-share on improvements in irrigation and nutrient management for re-planting or re-establishing groves.

To qualify:

- Producer must have history of citrus production since at least 2008
- Producer must be enrolled in the OAWP Citrus BMP program
- Producer must have documentation of purchase of tree seedlings for replanting
- Proposed projects must be a minimum of 10 acres
- Proposed projects must consist of complete replanting in project blocks
- Producer must agree to perform Implementation Assurance evaluation at end of period, including Mobile Irrigation Lab evaluation
- Grove operator must have a DPI Compliance Agreement (grower/caretaker compliance agreement).
- Practices must be designed and installed to NRCS Standards and Specifications, as applicable
- Project must be able to be completed on or before June 30, 2017
- \$250,000 cap for cost share portion of projects per producer/property owner

Cost Share will at 75% reimbursement for eligible practices and improvements. Engineering and design costs will be reimbursed at 100%. Project costs can be split with other programs (WMD programs, EQIP) if available in project area, as long as total combined reimbursement does not exceed 75% of eligible project costs.

Example Cost Shared Items:

- Stormwater management improvements and upgrades, must include tailwater recovery if on flatwoods soils (footprint of ponds can be used as in-kind cost share )
- Treatment system for stormwater/tailwater for FSMA requirements
- Nutrient Management - Fertigation/Acid Systems; variable rate applicators
- Irrigation systems/ components necessary for replanting, must include under tree microjets/drip— may include variable rate pumps, automation, weather stations, soil moisture sensors
- Other practices and improvements that can be shown to improve nutrient management and irrigation management and that will meet the goals of the applicable BMAP

Complete proposals must include project plans, timing for implementation, verification of replacement trees on order and 2 quotes for cost share being requested. Standard cost share agreement provisions are applicable to these projects.

Contact Kayla Nickerson with the Office of Agricultural Water Policy for more information or to submit a proposal.  
[Kayla.Nickerson@freshfromflorida.com](mailto:Kayla.Nickerson@freshfromflorida.com),  
 (863) 451-3423

## TRANSITIONING INTO LA NINA

The National Weather Service's, Climate Prediction Center is forecasting, a greater than 50% chance, of a transition into a weak La Nina early this fall into the winter. This transition to La Nina is more favorable to the potential for hurricane development due to a reduction in the zonal upper air flow. In general terms, what we can expect here in Florida is a dry and slightly warmer October through December, then a very dry and warm January to March. Specifically for west central Florida this means:

### WEATHER PARAMETER

#### Average Number of Freezes

##### Lakeland

Below Average: Jan, Feb  
 Above Average: Dec  
 Average: Mar

##### Tampa

Below Average: Jan, Feb, Mar  
 Above Average: Dec

##### Ft. Myers

Below Average: Jan, Feb  
 Above Average: Dec  
 Average: Mar

#### Average Rainfall

##### Lakeland

Below Average: Jan, Mar, Apr  
 Above Average: Dec  
 Average: Feb

##### Tampa

Below Average: Jan, Mar, Apr  
 Above Average: Dec, Feb

##### Ft. Myers

Below Average: Dec, Jan, Feb, Mar,  
 Apr  
 Above Average: None



# Citrus Nutrition Day

## Tuesday, October 11, 2016



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

- 9:00 am Check-in begins
- 9:45 am Welcome and Introductions, Michael Rogers, UF/IFAS CREC
- 10:00 am Getting Started with the Diagnosis and Recommendation Integrated System (DRIS) for Citrus Nutrition Decision Support, Arnold Schumann, UF/IFAS CREC
- 10:20 am Managing Nutrient Accumulation and Uptake Using Advanced Citrus Production Systems, Davie Kadyampakeni, UF/IFAS CREC
- 10:50 am Break and visit with exhibitors
- 11:10 am Irrigation Scheduling and pH Management Affect the Health of HLB-Affected Citrus Trees, Kelly Morgan, UF/IFAS SWFREC
- 11:40 am Foliar Fertilization for Grapefruit Production in the Indian River Region, Alan Wright, UF/IFAS IRREC
- 12:00 pm Lunch and visit with exhibitors
- 1:00 pm UF/IFAS Grower Nutrition Trials-Update and New Trials, Tripti Vashisth, UF/IFAS CREC
- 1:30 pm A Grower's Perspective on UF/IFAS Grower Nutrition Trials, Vic Story, Story Citrus
- 1:45 pm A Grower's Perspective of Nutrition for Fresh Grapefruit, Tom Stopyra, The Packers of Indian River, Ltd.
- 2:15 pm Question and Answer; Conclude

**Registration fee: \$30.00 per person**

Complete registration form below and make checks payable to UF  
---OR---

Register online at [www.citrusnutritionday2016.eventbrite.com](http://www.citrusnutritionday2016.eventbrite.com)

**Pre-registration required by Tuesday, October 4, 2016**  
**(Registration fee increases to \$45.00 after October 4<sup>th</sup>)**

**CEUs will be requested for Restricted Use Pesticide and Certified Crop Advisors**



### REGISTRATION FORM

Citrus Nutrition Day  
Tuesday, October 11, 2016

Mail the completed registration form and check (made payable to UF) to:  
Sarah McCoy, Citrus REC, 700 Experiment Station Road, Lake Alfred, Florida 33850  
sarahmccoy@ufl.edu Phone: 863-956-8632 Fax: 863-956-8768  
**Register online at [www.citrusnutritionday2016.eventbrite.com](http://www.citrusnutritionday2016.eventbrite.com)**

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

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

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

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

Dietary Restrictions (please circle):

Vegetarian    Gluten Free    Dairy Free    Other: \_\_\_\_\_

**Pre-registration required by Tuesday, October 4, 2016 to avoid late registration fee**

# 2016 Ridge Citrus Production School

UF/IFAS Citrus REC, BHG Hall, Lake Alfred, Florida

9:30 am – 1:00 pm

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

The Ridge Citrus School will be a series of educational seminars held at the UF/IFAS Citrus Research and Education Center (700 Experiment Station Road, Lake Alfred, Florida 33850). Each seminar will have speakers from throughout the state of Florida who will provide core concepts and research updates for the Florida citrus industry.

If you would like to register for all of the seminars, the cost will be \$40.00. To receive the reduced rate, you must register by October 12, 2016.

Each seminar will cost \$7.00 per participant. If you register for each seminar individually, the deadline to register is the Friday prior to the seminar day.

The registration fee will cover the costs of printed materials and refreshments. Lunch will be provided compliments of our sponsors.



## PRESENTATIONS

### October 18: Horticulture and Engineering

New Technologies in Citrus Disease Detection and Management, Reza Ehsani, UF/IFAS CREC  
Corrective Pruning to Rehabilitate HLB Affected Trees, Tripti Vashisth, UF/IFAS CREC  
Plant Physiology is Not an Abstract Concept, Christopher Vincent, UF/IFAS CREC

### October 25: Plant Pathology

Foliar Fungal Diseases, Megan Dewdney, UF/IFAS CREC  
Root Health in Florida Citrus Trees, Evan Johnson, UF/IFAS CREC  
Postbloom Fruit Drop, Megan Dewdney, UF/IFAS CREC  
Citrus Tristeza Virus and *Candidatus Liberibacter asiaticus* Infection Pathways, Amit Levy, UF/IFAS CREC

### November 1: Entomology

Why When and How to Manage Asian Citrus Psyllid, Phil Stansly, UF/IFAS SWFREC  
Management of Asian Citrus Psyllid for Organic and Conventional Citrus, Jawwad Qureshi, UF/IFAS IRECC  
Using Nematodes and Other Tactics to Manage Root Weevils, Larry Duncan, UF/IFAS CREC  
Citrus Leafminer Management Practices in Citrus, Lukasz Stelinski, UF/IFAS CREC  
CHMA Performance, Implementation, and Effect on the Ridge, Brandon Page, UF/IFAS CREC

### November 8: Handling and Processing

Improvement of Citrus Flavor Using a Flavoromics Platform, Yu Wang, UF/IFAS CREC  
Food Safety Update – FSMA's Produce Safety Rule, Michelle Danyluk, UF/IFAS CREC  
Effects of Preharvest Factors and Management Practices on Citrus Fruit Quality and the Development of Postharvest Decay and Disorders, Mark Ritenour, UF/IFAS IRECC

### November 15: Varieties and Rootstocks

The Importance of Rootstocks for Citrus Production in Florida, Ute Albrecht, UF/IFAS SWFREC  
Progress in Developing Rootstocks for the HLB World, Jude Grosser, UF/IFAS CREC  
New Scion Varieties from the UF/IFAS CREC for Florida Citrus Production, Fred Gmitter, UF/IFAS CREC

### November 22: Alternative Crops

Peach Production in Florida, Tripti Vashisth, UF/IFAS CREC  
Considerations for Commercial Blueberry Production in Central Florida, Jeff Williamson, UF Gainesville  
Challenges to Peach Production in Florida, Jose Chaparro, UF Gainesville  
Economics of Alternative Crops, Ariel Singerman, UF/IFAS CREC

### November 29: Citrus Economics

Economics of Citrus: Understanding CHMA Participation Decisions, Ariel Singerman, UF/IFAS CREC  
Navigating Wage/Hour Rules with and without H-2A Workers, Fritz Roka, UF/IFAS CREC  
Florida Citrus Industry 2016-17 Outlook, Marissa Zansler, FDOC, Gainesville  
Development of Florida's Citrus Forecast, Candi Erick, USDA-NASS



## REGISTRATION FORM

2016 Ridge Citrus Production School

UF/IFAS Citrus Research and Education Center, 700 Experiment Station Road, Lake Alfred, FL 33850

Submit form to: Sarah McCoy, [sarahmccoy@ufl.edu](mailto:sarahmccoy@ufl.edu) Phone: 863-956-8632 Fax: 863-956-8768

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

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

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

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

### Please select the days attending.

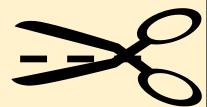
- October 18: Horticulture and Engineering
- October 25: Plant Pathology
- November 1: Entomology
- November 8: Handling and Processing
- November 15: Varieties and Rootstocks
- November 22: Alternative Crops
- November 29: Citrus Economics

Please make checks payable to: UF

Registration fee is \$7.00 per seminar day.  
Payment is due the Friday before each seminar day.

A one time fee for all seminars is \$40.00.

Must register by October 12, 2016.



## 2016 Fall Training Sites & Dates

*Sept. 20- 21, 2016*

**Fort Pierce**

UF/IFAS IRREC

2199 South Rock Road

Fort Pierce, FL 34945

Ph: 772-468-3922

Register:

<https://fls2016fortpiece.eventbrite.com>

*Oct. 4 - 5, 2016*

**Homestead**

Miami-Dade Cty Ext.

18710 SW 288th St.

Homestead, FL

Ph: 305-248-3311

Register:

<https://fls2016homestead.eventbrite.com>

*Oct. 11- 12, 2016*

**Arcadia**

Family Service Center

310 W. Whidden St.

Arcadia, FL 34266

Ph: 863-956-8644

Register:

<https://fls2016arcadia.eventbrite.com>

*Oct. 25 - 26, 2016*

**Sebring**

UF/IFAS Highlands Cty Extension

4509 George Blvd.

Sebring, FL 33875

Ph: 863-402-6540

Register:

<https://fls2016sebring.eventbrite.com>

*November 9 – 10, 2016*

**Immokalee**

Southwest FL REC

2685 State Road 29 N

Immokalee, FL 34142

Ph: 239-658-3400

Register:

<https://fls2016immokalee.eventbrite.com>

### 2 DAYS OF TRAINING AT EACH LOCATION

#### DAY 1

TIME	CLASSES
8:30 am - 9:00 am	Registration
9:00 am - 10:00 am	FLC Basics
10:15 am - 12:30 pm	Wage & Hour
12:30 pm—1:00 pm	Lunch
1:00 pm—2:30 pm	Rules for Drivers
2:45 pm - 4:00 pm	Safe Driving

#### DAY 2

TIME	CLASSES
8:30 am - 9:00 am	Registration
9:00 am - 11:00 am	HR Compliance
11:00 am - 11:30 pm	Lunch
11:30 pm—1:30 pm	Management Communication
1:45 pm - 3:15 pm	Heat Illness

#### Who should take these classes?

Labor Contractors, Crew Leaders, Bus & Van Drivers and Farm Office Staff

**Language:** English or Spanish

#### Class information:

**Minimum Class Size:** 10 participants

**Fee:** \$50 per person per class

**To register visit:** <http://swfrec.ifas.ufl.edu/programs/economics/fls> or go directly to the Eventbrite page

#### For More Information Contact:

**Barbara Hyman (239) 658 - 3461 (hymanb@ufl.edu)**

**Carlene Thissen (239) 658 - 3449 (carlene@ufl.edu)**

**O llame a 239-658-3463 para español**



## **SIMAZINE — Effective. Affordable. Vital. *Threatened.***

**The future of your crop protection tools is at stake. Now is the time to tell EPA to follow good science and let them know what simazine means to your crop production.**

### **The facts**

Simazine herbicide<sup>1</sup> is currently under EPA registration review, which is required of all pesticides every 15 years to update and modernize the science and risk assessments. As part of the review process, EPA recently posted its draft ecological risk assessment, which contains several data and methodological errors that need to be corrected.

- EPA re-registered simazine in 2006 and began its regularly scheduled registration re-review in June 2013, a process that typically takes six years to complete.
- In June 2016, EPA posted its draft ecological risk assessment, which included a number of scientific errors and flawed interpretations.
- The draft ecological risk assessment used certain flawed studies that do not meet EPA guideline requirements to set overly conservative levels of concern.
- The best science and data must remain the cornerstone of this important regulatory process.
- EPA has opened and extended a public comment period. You may comment on the draft assessment today through the end of the public comment period, **October 4, 2016**.
- Simazine is crucial for weed control in numerous crops including:
  - oranges, grapefruit, lemons, almonds, walnuts, pecans, macadamia nuts, hazelnuts, apples, pears, grapes, corn, cherries, peaches, plums, blueberries, strawberries, caneberries, Christmas trees, avocados, etc.
- After reviewing public comments, EPA has stated it will revise the ecological risk assessment, as appropriate.
- When given a thorough science review, we are confident that the continued, longstanding safety of simazine will once again be confirmed.

### **What you can do**

To post a public comment on simazine:

1. Go to <https://www.regulations.gov/docket?D=EPA-HQ-OPP-2013-0251> for direct access to the simazine docket (EPA-HQ-OPP-2013-0251)
2. Under the box “Simazine Registration Review” at top of page, click on blue “**Comments Now**” box (to the right of “Draft Ecological Risk Assessments: Atrazine, Simazine, and Propazine Registration Review”)
3. Type or paste your comments into box (max 5,000 words) and upload any documents, then press “**Continue**” button at bottom of page on right
4. On preview page, 1) review your comments, 2) check box “I read and understand the statement above,” and 3) press “Submit comment.”

<sup>1</sup> Simazine is the active ingredient in the products Princep® 4L herbicide, Princep Caliber 90® herbicide and other similar products.

Please consider submitting comments to EPA. Information capturing the value simazine brings to your weed control program, such as what is reflected in the example text below, will be especially helpful to EPA.

*My farming operation consists of \_\_\_\_\_ acres of \_\_\_\_ (crops)\_\_\_\_. Simazine is important to my operation for the following reasons: \_\_\_\_\_(examples: managing hard-to-control and herbicide-resistant weeds, cost-effective weed control, increased yields, fewer trips across the field, crop safety, flexible timing of application, etc.)\_\_\_\_\_. Without simazine my weed control program will \_\_\_\_\_(examples: not be as effective, alternatives would cost \$[X] more per acre, my herbicide program will be less sustainable, etc.)\_\_\_\_\_.*

### **What simazine means to agriculture:**

- After almost 60 years, simazine – a triazine herbicide – remains one the most effective herbicides for use on certain fruit and nut crops, corn and Christmas tree plantings.
- Highly-effective, low cost weed control solution that demonstrates superior safety to the target crops and increased yields.
- Has been the backbone of weed control in several specialty crops in the U.S. and is especially important in many minor use crops where there are few alternatives.
- Use of simazine in permanent crops is essential to water conservation as well as frost protection in citrus.
- Reduces the need to till which decreases soil erosion and helps protect perennial tree and vine crops from injury by tillage equipment.
- Is a crucial tool for herbicide resistant weed management.
- Increased costs of alternatives can range from approximately \$6-\$41/A or higher depending on crop and weed spectrum.
- This important tool for sustainable agriculture deserves a scientific process that includes the best available data and a thorough and comprehensive scientific review.

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