

12-10-1993

Index to Volume 4, Nos. 13–24

Agricultural Law Digest

Follow this and additional works at: <http://lib.dr.iastate.edu/aglawdigest>



Part of the [Agricultural and Resource Economics Commons](#), [Agricultural Economics Commons](#), [Agriculture Law Commons](#), and the [Public Economics Commons](#)

Recommended Citation

Agricultural Law Digest (1993) "Index to Volume 4, Nos. 13–24," *Agricultural Law Digest*: Vol. 4 : No. 24 , Article 3.
Available at: <http://lib.dr.iastate.edu/aglawdigest/vol4/iss24/3>

This Peer Reviewed Articles is brought to you for free and open access by the Journals at Iowa State University Digital Repository. It has been accepted for inclusion in Agricultural Law Digest by an authorized editor of Iowa State University Digital Repository. For more information, please contact digirep@iastate.edu.

Index to Volume 4, Nos. 13-24

Pages of current issue items in **bold**.

Adverse Possession

Fence 110, 149
Possession 110

Animals

Cows 174
Fences 134
Horses 110, 142, 174, **190**

Bankruptcy

General

Administrative expense 128
Automatic stay 166
Avoidable liens 110, 134
Avoidable transfers 118, 174
Claims 182
Consolidation 102
Discharge 118, 142, 149, 182
Estate property **190**
Exemptions
Amendment 174
Annuity 166
Automobiles 110, 142
Avoidable liens 118, 142, 149, 166, 174, 182, **190**
Conversion of assets 174, 182
Homestead 102, 118, 142, 149, 166, 175, 182, **190**
Household goods 129
IRA 166, **191**
Life insurance 102, 175
Objections to exemptions 143, 166
Pension plan 150
Sale of exempt property 143
Stock 167
Tax refund 102, 129
Wages 143
Wild card 102
Setoff 175
Trusts 151
Valuation 183

Chapter 11

Plan 158

Chapter 12

Administrative expense 129
Automatic stay 135, 143
Dismissal 167
Discharge **191**
Eligibility 143, 167, 183
Jury trial 118
Plan 102, 151, 175, 183, **191**
Setoff 110
Settlement 111
Trustee fee 102, 158, **191**

Chapter 13

Plan 111, 118, 159, 167, **191**

Federal taxation

Abandonment 119
Administrative expenses 151
Attorney's fees 102
Automatic stay 111, 135, 151, 159, 167, 175
Avoidable liens 151
Claims 119, 129, 151, 167, 175, 183, **191**
Deductions 135, 159
Discharge 103, 119, 129, 135, 143, 152, 167, **191**
Interest and penalties 176
Jurisdiction 103
Litigation costs 159
Partnership **191**
Preferential transfer 103
Net operating losses 103
Nondebtor rights 168
Passive investment interest 183
Post-confirmation interest 168
Post-petition interest 135, 183
Priority 168
Responsible person 103, 135, 159, 176
Returns 103, 136
Sale of residence 103
Setoff 159, **191**
Sovereign immunity 103
Tax lien 104, 176, **192**

Contracts

Ambiguity 143
Breach 136
Breach of warranty 144
Consideration 119
Fraud 159
Fraudulent concealment 176
Novation 104
Poultry raising contracts 184
Statute of limitations 160

Cooperatives

Securities violations 111

Stock redemption 176

Federal Agricultural Programs

Agricultural labor **192**
Animal imports 119
Beans 160
Borrower's rights 104, 119, 136, 144, 152, 160
Brucellosis 111, 119, 144
Contagious Diseases Act 111
Crop insurance 104, 112, 120, 152, 176
Crop loans 120
Crop bases
Article by Harl 77
Disaster assistance 144, 168
Farmer owned reserve 120, 145
Farm loans 144, 152
Feed grains 136
Foreign ownership of agricultural land 160
Fungicides 184
Grazing fees 145
Grazing permits 152, 184
Herbicides 152
Meat and poultry products 136, 145, 168, 184, **192**
Migrant and seasonal labor 120
National forests 112, 184
PACA 160, 184
Packers and Stockyards Act 168, 184
Peanuts 104, 136
Pesticides 104, 145, 160, **192**
Poultry 136
Poultry inspection 120
Price support programs 185
Pseudorabies 120
Seasonal agricultural workers 136
Sugar 112
Tobacco 120
Tuberculosis 112, 145
Wool 120

Federal Estate and Gift Tax

Administrative expenses 104, 185
Annuity 176
Apportionment of taxes 120
Basis of estate property 176
Charitable deduction 104, 121, 129, 136, 145, 177, 185, **192**
Claims against estate 145, 168
Credit for prior transfers 112, 129
Deductions 104
Disclaimers 160, 168
Elections 121
Family trusts 112
Grantor retained trusts
Article by Harl 45
Generation skipping transfers 105, 112, 137, 153, 160, 177
Gift 105, 168, **192**
Article by Harl 25, 69
Gifts within three years of death 105, 185
Gross estate 137, 168
Land trusts 121
Life insurance policies
Article by Harl 61
Marital deduction 105, 113, 121, 130, 161, 168, 177, **193**
Article by Harl 149
Power of appointment 105, 130, 137
Refunds 161
Resulting trust 169
Returns 169
Sale of stock to ESOP 113
Self-cancelling installment notes
Article by Harl 173
Special use valuation 105, 130, 145, 178, **193**
Transferee liability for estate tax 153
Transfers with retained interests 153, 178, **193**
Trusts 105, 145
Valuation 106, 113, 122, 130, 161, 169, 178, **193**

Federal Income Taxation

Accounting method 146, 153, 185
Accumulated earnings tax 185
Alternative minimum tax 106
Article by Harl 17
Annuities 185
Appeals 161
Bad debts 161, 185
C corporations
Compensation 122, 169
Constructive dividends 186
Interest 178
Net operating losses 169
Casualty losses 137
Article by Harl 133
Charitable deduction 106, 131, 178
Cooperatives 106, 122
Court awards and settlements 153, 169
Depreciation 131, 153
Discharge of indebtedness 113, 178

Article by Harl 9, 157, 181
Drought sales of livestock 146
Cleanup costs
Article by Harl 117
Farm Credit System 146
Hedges 178
Article by Harl 165
Hobby losses 137, 146, 161, **193**
Home office 170, 186
Information returns 137
IRA 170
Installment reporting 170, 186
Insurance 131
Article by Harl 53
Insurance proceeds 122
Interest rate 154
Investment interest 170, 186
Investment tax credit 106, 137, 146, 154, 178, **193**
Involuntary conversion 161
Leases
Article by Harl 1, 141
Letter rulings 186
Like-kind exchange 186
Medical expenses 179
Methanol 186
Partnerships
Abandonment **194**
Administrative adjustments 146, 170, 186
Definition 113, 138
Limited liability companies 106, 113, 131, 138, 146, 161
Article by Harl 93, 101, 109
Tax shelters 122
Termination 132
Transfers of interests 106
Passive activity losses **194**
Penalties 138
Pension plans 146, 154, 162, 170, 179, 186, **194**
Real estate taxes 154
Refunds 122
Rent deduction 132, 171
Responsible person 154
Returns 106, 171, 179, 186
S Corporations
Administrative adjustments 114
Election 162, 171
One class of stock 138, 186
Re-election 179
Stock basis 122, **194**
Stock exchanges 153
Trusts 171, 179, **194**
Safe harbor interest rates
July 1993 107
August 1993 123
September 1993 138
October 1993 162
November 1993 179
December 1993 **194**
Sale or exchange 107
Sale of residence 162, 187
Sale of stock 154

AGRICULTURAL LAW MANUAL

by Neil E. Harl

This comprehensive, annotated looseleaf manual is an ideal deskbook for attorneys, tax consultants, lenders and other professionals who advise agricultural clients. The book contains over 900 pages and an index.

TABLE OF CONTENTS

Chapter 1: Farm and Ranch Liability	Chapter 9: Governmental Regulation of Animal Production, Shipment and Sale
Chapter 2: Environmental Law Relating to Farms and Ranches	Chapter 10: Governmental Regulation of Crop Production, Shipment and Sale
Chapter 3: Agricultural Labor	Chapter 11: Government Regulation of Agricultural Inputs
Chapter 4: Income Tax and Social Security	Chapter 12: Government Regulation of Foreign Trade
Chapter 5: Estate Planning: Death-Time Transfers	Chapter 13: Commercial Law Applicable to Farms and Ranches
Chapter 6: Gifts and Federal Gift Tax, Installment Sales and Private Annuities	Chapter 14: Agricultural Cooperatives
Chapter 7: Organizing the Farm or Ranch Business	
Chapter 8: Life Estates and Trusts	

As a special offer to *Agricultural Law Digest* subscribers, the *Manual* is offered at \$115, **including, at no extra charge, updates published within five months after purchase.** Updates are published every four months to keep the *Manual* current with the latest developments. After the first free update, additional updates will be billed at \$35 each in 1994.

To order your copy, send a check for \$115 (WI residents add \$6.35 sales tax) to **Agricultural Law Press, P.O. Box 5444, Madison, WI 53705.**

Satisfaction guaranteed. 30 day return privilege.

BACK ISSUES

Back issues of Volumes 4 of the *Agricultural Law Digest* may be ordered for \$5.00 each from Agricultural Law Press, P.O. Box 5444, Madison, Wisconsin 53705. A limited number of copies of Volumes 1, 2 and 3 are also available for \$3.00 each.

Self-cancelling installment notes 122	Products Liability	State Taxation
Self-employment income 123	Combine 187	Agricultural use 115, 156, 180
Social security benefits	Herbicide 114	Trademarks
Article by Harl 37	Tractor 107, 163	Infringement 188
Social security tax 107, 179	Property	Trespass
Soil conservation expenses 154	Drainage 123	Timber 116, 164
Straddles 138	Drainage easement 115	Veterinarians
Tax liens 107	Easement 194	Expert testimony 171
Trusts 132, 171, 179	Joint tenancy 147	Negligence 148
Article by Harl 85	Riparian Rights	Water
Unrelated business income 139	Laches 115	Abandonment 172
Labor	Priority 180	Zoning
Agricultural labor 162, 194	Reasonable use 139	Exception 140
Boycott 162	Secured Transactions	
Seasonal agricultural laborers 162	Assignment of note 154	
Landlord and Tenant	Conversion 115, 123, 139	
Easement 179	Equipment lease 155	
Fraud 123	Federal farm products rule 107, 115	
Frustration of commercial purpose 147	Fraud 139	
Mortgages	Garnishment 107	
Borrower's rights 114, 187	Landlord's lien 115, 132	
Ipsa facto clause 187	Priority 155	
Priority 147	Purchase money security interest 155	
Redemption 114	Repossession 132	
Negligence	Sale of collateral 155	
Employer liability 171	Statute of limitations 147	
Herbicide spraying 114	State Regulation of Agriculture	
Nuisance	Borrower's rights 123	
Livestock farm 162	Dairy license 124	
Hog farm 163	Fences 155	
Partnership	Milk 107	
Definition 147	Pesticides 108, 163	
Joint venture 114	State boards 163	
Partnership property 114, 154, 163	Wild animals 163	