

could come in with. Simply, how many farmers have feed on hand? Two percent, maybe 1 percent, very few. If you could tell me how many farmers have fertilizer on hand the first of January? Zilch. They don't keep that potassium or so on. It collects moisture. They don't keep anything on hand, not fertilizer. That is in a bulk tank. You load it today and put it on today. Anhydrous ammonia, you don't put that on. So what have we done? We have done nothing here. Farm inventory, is that going to be priced by the unit price method? Is that going to be priced as it is in the accrual method of taxation? How is that going to be priced? Is it the cost basis? It has a zero cost for income tax purposes, if the production costs were taken off prior to that time. How is that going to be taxed? Give me an answer to those questions, the first blush I thought, well, now maybe we are trying to be fair. I represent an urban district. However, my urban members I think maybe realize a little bit more than maybe the metropolitan senators or even the Lincoln senators exactly where their economy comes from. If the farmer doesn't have that bushel of grain or if he doesn't at least get halfway an equitable price, how many new pickups or how many new rugs do you suppose that they sell? Or cars, look where it is down to now. I doubt that if many of them in that category wanted to read my little handout the other day, these were actual figures from Doniphan, and in Scott Moore's areas in Seward, Nebraska. After all, and I think Senator Lynch should recognize this, the bulk of the property and the real estate tax goes for the support of the school systems; 83 percent in Trumbull, some 60, 67 percent. How much more can you put on the backs of the rural taxpayer to support that school than what we already have? In my district, it isn't going to make a lot of difference whether or not the rural tax property, personal property is on or isn't on because we don't have that planter in the back of my backyard. Just for a little information, the tax on what rural property we own was \$16,775 last year. The tax on our residence was \$2,900, and I will guarantee you that the income from my people in my area that I live in is far greater than probably the bulk of the farm, and I am just talking about one tax. So when you talk about a farm residence paying \$15,000 and an urban resident to go to the same Doniphan School at \$1,100, how much more can you put on the backs of that rural person? I also am of the same opinion as Senator Kristensen, the people of Nebraska are looking on this Legislature to come out with something that is fair and equitable. All of these piecemeal amendments should not be in the Constitution. You all know that. I cannot support the inventory. Be it the small car