thing about farming so the best thing I can do is ask an agricultural Senator who I respect their judgment. There has been so much debate on this particular bill. I don't know now if I want to ask a question about the amendment or the till. But I have got three questions and I would like to ask the first one of Senator Schmit and the other two of Senator Goodrich or Senator Wesely. Senator Schmit, are you here? If he isn't here, who is the agricultural Senator on that side, Senator Lamb?

SENATOR LAMB: Anything you want to know.

SENATOR HIGGINS: Okay. Does agricultural equipment at this time receive any type of exemptions, tax exemptions?

SENATOR LAMB: Not as far as sales tax exemption is concerned, no. It does, you know, we took the property tax off agriculture equipment with LB 518.

SENATOR HIGGINS: And livestock?

SENATOR LAMB: And livestock and business inventories, yes.

SENATOR HIGGINS: Thank you, Senator. The other question I have got, Senator Goodrich, how many people does the average farmer employ and how often when they buy a new combine or another 160 acres of land, how many new people do they employ when they do this? Maybe you are the wrong one to ask. You're not from the farm.

SENATOR GOODRICH: When you are limiting it to farm.... average farm, I think you better go back to Senator Lamb.

SENATOR HIGGINS: Senator Lamb, would you tell me....

SENATOR GOODRICH: He is one of the smaller farmers in the state.

SENATOR HIGGINS: If you bought another 160 acres of land, maybe you bought a new combine and thrasher or whatever they call those things, how many new employees would it take to farm another 160 acres, or to run another piece of equipment?

SENATOR LAMB: Well, you can't make any hard and fast rules because this is sort of a progressive thing. You make a decision, am I going to buy a bigger piece of machinery or am I going to hire another man and run the one I have longer? You know, it could go either way.