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together...

SENATOR CROSBY: One minute.

SENATOR BRASHEAR: ...taxpayers in the state of Nebraska have, over the years, addressed agriculture's need for tax exemptions, as demonstrated on the green sheet. And those will be some of the concepts that I wanted to lay out, and I will be advancing by amendment. Thank you.

SENATOR CROSBY: Thank you, Senator Brashear. (Visitors introduced.) Continuing on the committee amendments, Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Madam President, members of the body. I'm a little concerned that we're going to get somewhat confused here. I handed out four sheets that...to show...one of them shows the decline in farms, from '87 to '97, about a...almost 15 percent decline in farms, and about a 21 percent decline in operators by principal occupation to make the point of a declining amount of people that are involved in agriculture. I'm going to try to hold my area in the debate, in this particular bill, to the young farmer issue, recognizing that there is another bill that I have, hopefully it will come up, on the consolidation, again, in agriculture, the squeezing out of and the "Wal-Marting" of agriculture, as I call it. This is a separate issue from that, even though they're definitely related. But I'm going to try to define my debate on this issue just to the need for "incenting" young farmers to start, and probably more importantly "incenting" the older, retiring farmer as a reason to turn over his operation as a whole, at least for three years, it's a three-year lease, perhaps six-year lease, to keep an operation whole. I have long thought, from the day that I started farming, it has always been a large mistake to have an operation built up and in many cases it simply is sold out at the end of time, and someone else has to fight their way into the business from the bottom up, one step at a time, when they could have started with a viable operation, even though the expenses of doing that are enormous, and today the capitalization in the farm is even greater than it was 20, or 30, or 40 years ago. But I've handed out what is going on in agriculture at this time. There's another one that shows ages