



DISTRIBUTIVE EDUCATION IN NEBRASKA An Overview and a Look at the Present

One of the fundamental problems that has been proposed and examined by manpower policy studies is the establishment of valid procedures to facilitate the transition from educational institutions to the world of work. It has been agreed by educators and business persons that there exists a credibility gap between the type of vocational training deemed necessary or expected by the business sphere and what is actually taught to students in educational institutions. Different plans of action have been implemented in an attempt to remedy this situation and, historically, one of the more successful has been the Distributive Education program.

Conceptually started in 1920 at Omaha's Commerce High School (now Technical High School), Nebraska's Distributive Education (DE) program has emerged from a variable pattern of growth as a formally organized approach to vocational education. During the formative period from 1936 to 1947, the passage of the George-Deen and the George-Barden Congressional Acts provided local school districts and the State Department of Education with assistance in reimbursing DE programs. The decade from 1960 to 1970 marked a period of growth and expansion for DE, and the Vocational Education Act of 1963 allocated increased Federal aid for DE under the cooperative work system. The 1963 Act also lowered the eligibility age for participation from 16 years to 14 years.

Originally a program for secondary education, DE has expanded the scope of its operation to include adult education, special education, and junior college and technical school curricula. Coincidental with this enlargement of scope has been an increase in the number of vocational categories that are studied.

The term "distributive" is used to describe a certain subset of businesses and business activity. This type of business falls under the classification of wholesale, retail, or service-rendering business. Some of the representative distributive businesses are:

Apparel and Accessories	Hotel and Lodging
Finance and Credit	Insurance
Food Distribution	Personal Services
General Merchandise	Real Estate
Home Furnishings	Transportation

The above list is by no means complete, but serves to point out some of the familiar distributive businesses which influence the lives of consumers.

The principal idea behind the DE concept is to involve students with on-the-job training or training in a simulated work environment while they concurrently pursue an established series of academic, social, and vocational objectives. There is a belief held by some that DE is a part-time work program sponsored by the

school. This is a misconception, as the implemented approach is quite different. The cooperative work program provides students with work experience along with a specialized curriculum designed to provide training in business and marketing skills. Other utilitarian and social skills are offered by the regular academic curriculum of the school. Besides giving students work experience, the cooperative work program makes available to the business community a selection of individuals who are eligible for future full-time employment, who have an interest in working, and who will, perhaps, establish careers in distributive businesses. Another goal is to improve channels of communication between the educational institutions and the business community. As indicated earlier, this is one of the areas of examination in most manpower policy studies. Hence, the DE program assists not only students but also businesses, and, if successful, generates a social and economic contribution to the community.

Distributive Education, during its growth and expansion period, moved more actively into the realm of adult education, and is presently providing adult members of the community with opportunities to reinforce their existing work skills and/or to gain new vocational abilities. Programs are also offered for handicapped persons and other individuals with special problems. Junior colleges and vocational-technical schools have adopted DE programs and have implemented the cooperative work concept in much the same manner as in the secondary schools.

Students in Distributive Education can reinforce their business and social skills by becoming involved as members in DECA (Distributive Education Clubs of America), which is the associated youth organization of DE. The club acts as a medium by which students may work with projects of specific interest to them, engage in various social activities, and become aware of civic responsibilities.

The preceding paragraphs give an overview of the Distributive Education program in Nebraska, including information pertaining to the history and organization of the program. The decade from 1960 to 1970 is recognized as a growth period for DE. Now that the present decade is more than half over, what is the present status and what are some trends for DE?

Unlike most other teaching fields, Distributive Education is experiencing a shortage of qualified teachers. The turnover rate was approximately 25 percent for the 1973, 1974, and 1975 school years, and the turnover rate for the 1976 school year was slightly less. Some hypothetical reasons for the high turnover rate for teachers in DE have been suggested. One such hypothesis views the problem as a reflection of an improved economy. That is, teachers of DE are leaving the (Continued on page 6)

NEBRASKA'S TAX EFFORT

Figures recently compiled by the Tax Foundation indicate that state and local taxes in Nebraska are \$731 for every man, woman, and child in the state.¹ Nebraska's state and local tax effort is \$137 per capita below the U.S. average (\$868). Among the fifty states, Nebraska ranks 36th in terms of tax effort. Thirty-five states had higher per capita tax levies at the state and local level than Nebraska.

Taxes, of course, are a relative matter. The income capacity of the state's citizens to pay taxes is extremely important. Of related importance is the state's economic base and how effective taxes can be levied. It is one thing, for instance, for a state to levy taxes against a strong manufacturing base, and a different matter to levy taxes against a nonmanufacturing base.

In order to put Nebraska's tax situation into perspective, it is informative and useful to compare per capita state and local taxes paid by Nebraska citizens with the taxes paid in other states.

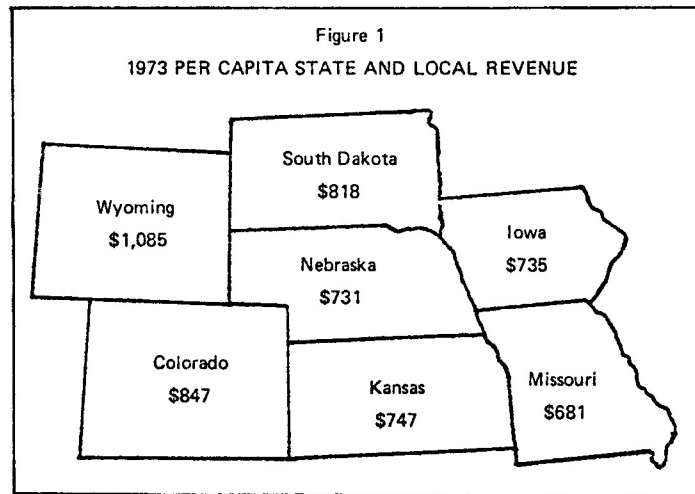
There is no scientific means of delineating which area comparisons with Nebraska are most meaningful. The Bureau of the Census classifies Nebraska in the plains area. This region includes Iowa, Kansas, Minnesota, Missouri, North Dakota, South Dakota, and Nebraska. Other government units, such as the Federal Reserve System, have a different geographical configuration. For some economic functions the Bureau of the Census definition is best; for other activities a different set of states is preferred.

One reasonable approach to comparing Nebraska's relative tax burden involves a comparison with surrounding states. The states that border Nebraska have a common economic and demographic base. These states include Kansas, Missouri, Iowa, South Dakota, Wyoming, and Colorado. In all these states, agriculture is an important portion of production. In this regard, the seven-state area provides a meaningful and useful comparison of relative tax effort at the state and local level, for the seven states have similar economic structures.

The data in Table 1 and Figure 1 summarize per capita state and local tax efforts in the seven states (including Nebraska). Per capita tax collections for 1957, 1967, and 1973 are summarized. Per capita tax collection in Nebraska increased from \$144 in 1957 to \$272 in 1967, and to \$731 in 1973. During this same period,

¹Tax Foundation, *Facts and Figures on Government Income* (18th Biennial Edition), 1975. This is the most recent source for all states, and contains information for 1973.

per capita state and local taxes in the United States increased from \$169 in 1957 to \$310 in 1967, and to \$868 in 1973.



Interestingly enough, there was very little change in Nebraska's tax effort as compared to the fifty-state average. State and local taxes increased fivefold in the United States between 1957 and 1973, and Nebraska's state and local efforts almost paralleled this increase. Actually, Nebraska's state and local taxes increased at a slightly slower pace than that of the nation, but the difference is hardly significant.

Nebraskans consistently have paid less state and local taxes per capita than their neighbors. In the three years summarized in Table 1, Nebraska ranks sixth among the seven states. Five states, Wyoming, Colorado, Iowa, Kansas, and South Dakota, traditionally have had higher per capita state and local taxes than Nebraska. Wyoming and Colorado historically have levied much higher state and local taxes on their citizens than has Nebraska. 1973 per capita state and local taxes in Wyoming were \$1,085,² in Colorado the average tax per capita was \$847. Nebraska's relative tax effort is lower than all of the surrounding states, with the exception of Missouri. Missouri has repeatedly ranked seventh among the seven states in terms of tax effort. Note that there is little change in the states' ranking from 1957 to 1973.

A different way of examining these statistics is to consider tax effort in terms of available income. Nebraska had more income

²The severance tax on minerals was relatively insignificant in Wyoming and cannot explain Wyoming's top position.

Table 1
STATE AND LOCAL REVENUE PER CAPITA
1957, 1967, 1973

State	1957		1967		1973		Percent Change 1957-73	1973 Income per \$1 of State and Local Tax
	Dollar Amount	Rank	Dollar Amount	Rank	Dollar Amount	Rank		
Nebraska	\$144	6	\$272	6	\$ 731	6	507%	\$7.10
Wyoming	193	1	366	1	1,085	1	562	4.51
Colorado	189	2	347	2	847	2	448	5.97
Iowa	180	3	328	3	735	5	408	7.20
South Dakota	169	5	288	5	818	3	484	6.01
Kansas	173	4	315	4	747	4	431	7.00
Missouri	132	7	260	7	681	7	516	6.98
United States	169	---	310	---	868	---	514	5.78

Source: Tax Foundation, *Facts and Figures on Government Finance*, 14th, 15th, and 18th Biennial Editions; Tables 22 and 117, 18th Biennial Edition.

than four of the surrounding states, yet its tax levy at the state and local level was smaller.

An examination of the data in Table 1 reveals that Nebraskans have \$7.10 of income per every dollar tax levied by state and local governments. This compares with \$7.00 in Kansas, \$6.98 in Missouri, \$6.02 in South Dakota, \$7.20 in Iowa, and \$5.97 in Colorado. Wyoming, which makes the greatest tax effort at the state and local level, has only \$4.51 in income with which to pay one dollar of tax. In other words, Nebraska citizens have more income and pay less tax on a relative income basis than any of the surrounding six states (except Iowa).

Since 1973, preliminary information indicates that income has increased more rapidly in the seven-state area than have taxes. A definitive statement on this point will have to await 1975 tax data.

A rather useful, interesting comparison can also be made by examining Nebraska's tax effort relative to those states with similar income levels. Data in Table 2 summarize the relative tax effort among the top twenty income states. Alaska, Hawaii, and the District of Columbia are excluded.

and Indiana. The data in Table 2 indicate that taxes range from \$677 per capita in Indiana to \$1,319 in New York.

To summarize the main points, Nebraska's taxes at the state and local level have increased at the same rate as is to be found nationally. State and local taxes have increased about fivefold. Nebraska's state and local tax effort is below that for the states that surround it, with the exception of Missouri. Nebraskans paid up to \$350 less per capita in state and local taxes than did neighboring states. State and local taxes take less of the Nebraskan's earned dollar of income. Nebraska incomes are high by area and national standards, but state and local taxes are among the lowest one-third. Perhaps this indicates a modicum of efficiency in the public sector.

DONALD E. PURSELL

ELECTRICITY PRICE INCREASES AND CONSUMPTION OF ELECTRIC ENERGY

Have you ever wondered what effect those rising electric bills will have upon electric consumption? As we are all aware, the price of electricity has gone up substantially in the last two to three years. Are rising electric prices related to the fact that electricity consumption has decreased recently? Electricity consumption in Lincoln was less than anticipated.

One measure of the relation between consumption and price is the elasticity coefficient. Economists use the elasticity coefficient to measure the percentage change in the quantity of electricity demanded in response to, say, a 1 percent increase in the price of electricity. For example, if the price of electricity increases 1 percent, a price elasticity coefficient of -1.2 indicates that the quantity demanded will be reduced by 1.2 percent.

Reliable elasticity estimates are extremely difficult to make because of the changing market forces. The price of electricity may rise, but then this may be offset because consumer incomes or taxes may change. More of all goods are consumed if incomes rise.

A review of the literature indicates that there are some preliminary price elasticity coefficients for electricity. These elasticities are only first approximations and should be taken as a guide to probable elasticity coefficients. They are valid for only small increments in price increases.

The estimates can be divided into three categories: residential, commercial, and industrial. In the short run, price elasticities for residential electricity vary between -.90 and -.13. For commercial use the elasticity coefficient was estimated to be -.17, while for industrial use the elasticity coefficient was estimated to be -.22. These coefficients can be interpreted as indicating that a 1 percent increase in the price of electricity will reduce consumption anywhere between 0.13 percent and 0.90 percent among residential users, 0.17 percent among commercial users, and 0.22 percent among industrial users. In the long run, say, three to five years, these coefficients can be expected to rise. Price elasticity coefficients of 2 or higher are possible as consumers and producers economize and find substitutes.

How does one interpret these elasticity coefficients? Are they useful?

The coefficients indicate that increases in the price of electricity will have only a small impact upon consumption in the short run, perhaps 0.25 percent decrease in the price of electricity for each 1 percent increase in its price. (Continued on page 6)

Table 2

PER CAPITA STATE AND LOCAL EXPENDITURES AND PER CAPITA PERSONAL INCOME Top 20 Per Capita Income States*

State	Income	State and Local Expenditures	State	Income	State and Local Expenditures
Connecticut	\$5,896	\$ 900	Iowa	\$5,291	\$ 735
Delaware	5,845	1,117	Massachusetts	5,275	987
No. Dakota	5,746	805	Kansas	5,224	747
Illinois	5,728	873	Nebraska	5,187	731
New Jersey	5,724	876	Washington	5,129	1,053
Nevada	5,698	1,098	Minnesota	5,106	966
New York	5,658	1,319	Colorado	5,058	847
Michigan	5,506	943	Ohio	5,050	699
California	5,491	1,023	Pennsylvania	4,958	815
Maryland	5,442	941	Indiana	4,929	677

*Alaska, Hawaii, and District of Columbia are excluded, 1973 income data.

Sources: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*; and Tax Foundation, *Facts and Figures on Government Finance*, 18th Biennial Edition, 1975.

Thirteen states had higher per capita incomes than Nebraska in 1973, including two neighboring states, Iowa and Kansas.³ Iowa and Kansas levied state and local taxes at a rate which approximates Nebraska's state and local tax effort.

Of the states with higher per capita income than Nebraska's, state and local tax efforts exceed Nebraska's by a considerable margin. New York's state and local taxes were nearly \$600 per capita above Nebraska's, while in Delaware and California taxes were nearly \$300 higher. Income levels do not account for the difference in taxes. Washington levies \$322 more in taxes than Nebraska, but per capita income is \$58 less than in Nebraska.

Among the states in Table 2 with less per capita income than Nebraska, tax efforts exceed Nebraska's in all cases except Ohio

³Alaska and Hawaii have higher per capita incomes than Nebraska, but prices and factor costs are different and make comparisons somewhat misleading. The District of Columbia has a higher per capita income than Nebraska or many of the mainland 48 states, but the local tax effort is not directly comparable because of congressional assistance subsidies. Nebraska moved higher in 1975 to eleventh position among all states in per capita income. Nebraska's per capita income exceeded all neighboring states.

Review and Outlook

The indexes of total real output for Nebraska and the nation were unchanged from June to July after allowing for the effects of data revisions in Nebraska's manufacturing sector. Although there was little net growth in output from April to July at either the state or national levels, the national economy registered greater year-to-date gains each month because of the greater severity of the recession at the national level and because the recovery was much more prolonged nationally than in Nebraska. As measured by the Bureau of Business Research, the downturns for both the state and national economies began in August, 1974, and continued until March, 1975, when both economies reached their lower turning points. The Nebraska index rebounded quickly

from its March low of 124.3 to 129.1 just two months later, regaining most of the loss sustained from the average value of 130.1 for the 7 months of 1974 preceding the onset of the recession. The national index did not signal a comparable degree of recovery until last December. The greater depth of the recession in the national economy combined with the rapid growth of the national economy in the first quarter of this year has caused year-to-date real growth in the national index, about 5.2 percent at the end of July, to surpass the 3.5 percent figure for the state.

Similarly, the indexes for the principal economic sectors also show greater year-to-date recovery for the nation than for Nebraska except for the distributive sector where the Nebraska sector has consistently outperformed (Continued on page 5)

Notes for Tables 1 and 2: (1) The "distributive" indicator represents a composite of wholesale and retail trade; transportation, communication and utilities; finance, insurance, and real estate; and selected services. (2) The "physical volume" indicator and its components represent the dollar volume indicator and its components adjusted for price changes using appropriate price indexes—see Table 5, page 5.

ECONOMIC INDICATORS: NEBRASKA AND UNITED STATES

1. CHANGE FROM PREVIOUS YEAR				
July, 1976	Current Month as Percent of Same Month Previous Year		1976 Year to Date as Percent of 1975 Year to Date	
	Nebraska	U.S.	Nebraska	U.S.
Indicator	Nebraska	U.S.	Nebraska	U.S.
Dollar Volume	105.2	110.8	109.0	111.2
Agricultural	86.9	101.5	106.3	111.4
Nonagricultural	109.4	111.2	109.5	111.2
Construction	87.3	106.3	90.4	110.1
Manufacturing	114.9	115.2	109.5	112.7
Distributive	111.0	110.3	112.1	111.1
Government	103.2	108.2	105.7	108.7
Physical Volume	102.4	105.2	103.5	105.2
Agricultural	94.7	99.2	101.3	106.5
Nonagricultural	103.8	105.4	103.9	105.2
Construction	81.6	99.5	87.0	105.9
Manufacturing	110.8	109.8	106.1	107.6
Distributive	105.3	104.6	105.6	104.7
Government	95.7	102.1	98.4	102.7

2. CHANGE FROM 1967		
Indicator	Percent of 1967 Average	
	Nebraska	U.S.
Dollar Volume	235.4	215.0
Agricultural	240.8	240.5
Nonagricultural	234.4	214.1
Construction	188.9	176.4
Manufacturing	255.0	202.8
Distributive	230.5	220.5
Government	239.8	228.7
Physical Volume	133.3	123.1
Agricultural	129.5	123.1
Nonagricultural	134.0	123.1
Construction	93.5	87.3
Manufacturing	140.4	112.8
Distributive	134.7	128.9
Government	137.4	136.9

3. NET TAXABLE RETAIL SALES OF NEBRASKA REGIONS AND CITIES (Adjusted for Price Changes)

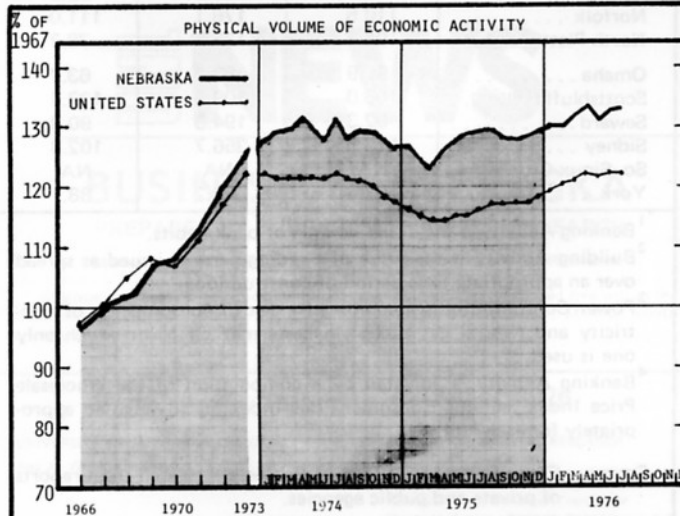
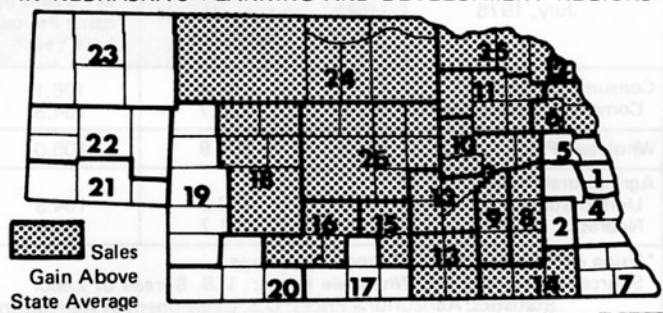
Region Number ¹ and City	City Sales ²		Sales in Region ²	
	July, 1976 as percent of July, 1975	July, 1976 as percent of July, 1975	Year to date '76 as percent of Year to date '75	Year to date '76 as percent of Year to date '75
<i>The State</i>	104.9	106.5	106.5	112.1
1 Omaha	103.5	104.8	104.8	109.8
Bellevue	115.4			
2 Lincoln	105.5	106.9	106.9	109.7
3 So. Sioux City	97.8	97.8	97.8	112.6
4 Nebraska City	103.0	106.7	106.7	110.8
5 Fremont	102.6	105.6	105.6	111.3
Blair	98.6			
6 West Point	112.7	108.9	108.9	119.7
7 Falls City	104.7	109.3	109.3	105.8
8 Seward	116.5	109.2	109.2	116.6
9 York	101.9	114.3	114.3	114.1
10 Columbus	104.8	110.9	110.9	118.4
11 Norfolk	107.5	110.8	110.8	120.7
12 Grand Island	101.7	104.6	104.6	113.0
13 Hastings	100.0	105.9	105.9	112.4
14 Beatrice	109.7	114.2	114.2	113.9
Fairbury	116.8			
15 Kearney	110.0	111.9	111.9	118.8
16 Lexington	104.1	102.3	102.3	116.9
17 Holdrege	96.2	102.4	102.4	107.5
18 North Platte	107.0	110.9	110.9	116.0
19 Ogallala	95.9	102.6	102.6	104.3
20 McCook	101.9	100.7	100.7	109.1
21 Sidney	89.6	101.5	101.5	102.8
Kimball	115.5			
22 Scottsbluff/Gering	101.5	102.5	102.5	109.0
23 Alliance	93.0	97.9	97.9	110.4
Chadron	92.0			
24 O'Neill	119.9	119.1	119.1	125.2
25 Hartington	103.1	109.6	109.6	117.3
26 Broken Bow	105.3	109.9	109.9	119.9

¹ See region map below.

² Sales on which sales taxes are collected by retailers located in the state. Region totals include motor vehicle sales; city totals exclude motor vehicle sales.

Compiled from data provided by Nebraska Department of Revenue.

1976 YEAR TO DATE AS PERCENT OF 1975 YEAR TO DATE IN NEBRASKA'S PLANNING AND DEVELOPMENT REGIONS



(Continued from page 4)

the national sector. By

January, 1975, the distributive sector index for Nebraska had regained its pre-recession level of the previous July and remained there through April, 1975. Then, after some fluctuations extending through November, the index rose from 129.2 percent of its 1967 base-year value to 134.6 in January. Since then the index has fluctuated slightly, reaching a peak of 136.6 in March. For the first 7 months of the year, real output in the distributive sector was 5.6 percent above last year; the Bureau's index for the national distributive sector rose 4.7 percent during the same period. Following an impressive increase in June, Nebraska retail sales in July dropped back to their May level—still 6.5 percent above last year's July level after adjustment for price increases. The June-to-July reduction in retail sales also caused a small drop in the index for the distributive sector, but this decline (from 135.8 in June to 134.7 in July) will prove to be less than indicated because of an upward revision in wholesale trade employment received too late to be incorporated in the index.

Nebraska's index of construction activity continued to climb from its April low while the national index continued to decline from its March peak. Compared with the nation, Nebraska's construction industry fared well during most of 1975, with the state's index staying close to or well above its 1967 average until October. At no time during the first 9 months of 1975 did the national index rise as high as 90 percent of its 1967 average. This set the stage for the dramatic year-to-date gains in the U.S. index. The residential construction component continues to show great improvement over last year, both in Nebraska and nationally, and this should be having favorable effects on home furnishings sales.

Revised May and June data for the Nebraska manufacturing sector indicate that output has been nearly constant since April, rather than showing the decline previously reported. The preliminary July value in Table 1 will probably prove to be a little too high since July manufacturing employment figures have been revised downward since the index was computed. Revised data for the national manufacturing sector indicate gradual growth from April through June.

On a seasonally adjusted basis, the Nebraska government sector continued to show improvement in July from the low level which prevailed through May, while the government sector nationally continued virtually unchanged from levels established late last year.

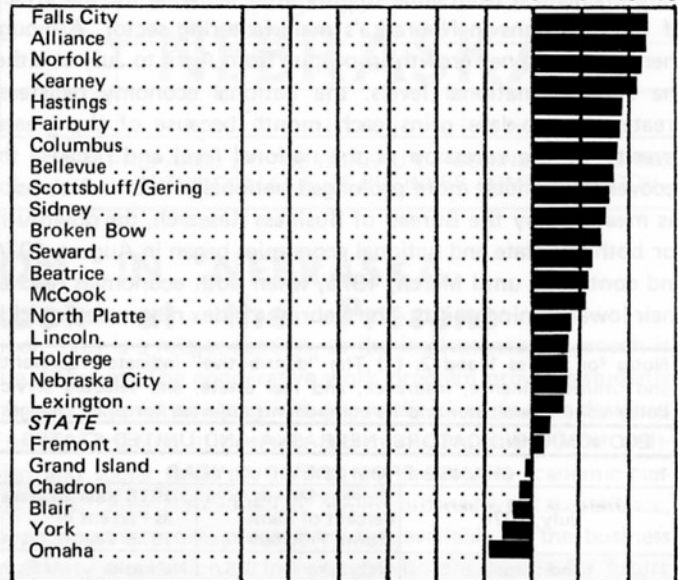
Agricultural output for Nebraska was little changed from June, but nationally agricultural output dropped about 6 percent after a sharp increase in June.

DUANE HACKMANN

5. PRICE INDEXES			
July, 1976	Index (1967 = 100)	Percent of Same Month Last Year	Year to Date as Percent of Same Period Last Year*
Consumer Prices	171.1	105.4	106.1
Commodity component	166.0	103.7	104.8
Wholesale Prices	184.3	104.9	105.0
Agricultural Prices			
United States	195.4	102.3	104.8
Nebraska	186.0	91.7	105.6

*Using arithmetic average of monthly indexes.
Sources: Consumer and Wholesale Prices: U.S. Bureau of Labor Statistics; Agricultural Prices: U.S. Department of Agriculture.

CITY BUSINESS INDEXES
Percent Change July 1975 to July 1976
-5 0 5 10 15



Source: Table 4 below.

4. JULY CITY BUSINESS INDICATORS			
The State and Its Trading Centers	Percent of Same Month a Year Ago		
	Banking Activity ¹ (Adjusted for Price Changes) ⁴	Building Activity ²	Power Consumption ³
<i>The State</i>	102.8	114.6	78.0
Alliance	108.2	797.0	114.3
Beatrice	104.4	98.5	97.7
Bellevue	104.0	111.1	93.8*
Blair	95.9	133.0	91.9
Broken Bow	109.8	134.3	92.7
Chadron	100.4	150.1	101.2
Columbus	120.0	76.6	96.2
Fairbury	102.0	179.5	85.7*
Falls City	117.6	187.2	93.4
Fremont	97.7	123.8	96.2*
Grand Island	99.7	87.4	103.5
Hastings	121.5	124.7	93.4
Holdrege	104.0	159.4	107.9
Kearney	112.2	129.6	105.6
Lexington	96.3	148.1	109.7
Lincoln	102.8	120.5	88.0
McCook	103.5	199.0	100.3
Nebraska City	111.4	65.9	89.3
Norfolk	110.5	176.1	111.0
North Platte	103.5	133.6	78.7
Omaha	95.9	83.7	63.7
Scottsbluff/Gering	106.0	108.5	137.4
Seward	92.3	194.6	90.8
Sidney	113.5	356.7	102.8
So. Sioux City	NA	NA	NA
York	107.6	28.2	88.7

¹Banking Activity is the dollar volume of bank debits.
²Building Activity is the value of building permits issued as spread over an appropriate time period of construction.
³Power Consumption is a combined index of consumption of electricity and natural gas except in cases marked * for which only one is used.
⁴Banking Activity is adjusted by a combination of the Wholesale Price Index and the Consumer Price Index, each weighted appropriately for each city.

Source: Compilation by Bureau of Business Research from reports of private and public agencies.

(Continued from page 1) education area and are entering into other ventures, particularly in business. One probable aspect of this hypothesis is a continued shortage of teachers in DE as the economy continues to improve.

During the school years 1973 through 1976 the overall enrollment in DE has declined. The most notable drop in enrollment has been in the Adult Education program, with a maximum decline in enrollment of 34 percent from the 1974 to the 1975 school year. Post-secondary and Special Needs enrollments have exhibited an increase during the past several school years. Secondary school enrollment in DE has declined, but the decrease has been relatively small during the past year and shows a trend toward stability. Several reasons have been proposed as to why enrollment in DE is declining, and two probable causes are the high turnover rate for teachers in DE and the elimination of component programs at the local level. Note that these are only probable causes; other factors may be involved in establishing this trend.

ENROLLMENT FIGURES IN NEBRASKA'S DISTRIBUTIVE EDUCATION PROGRAM

	School Year				
	1972	1973	1974	1975	1976
Secondary	3,138	3,621	3,913	3,514	3,261
Post-secondary	361	368	342	386	421
Adult	1,334	1,600	1,223	810	629
Total:	4,833	5,589	5,478	4,710	4,311
Special Needs*	620	308	506	620	629

*Included in secondary and post-secondary enrollments in occupational areas.

Source: Nebraska State Department of Education.

At the present time, revisions in Distributive Education curricula and teaching methodology are being considered and, in some instances, implemented. It should be noted that the behavioral objective approach to learning was being used by DE teachers long before this instructional technique became universally popular. Possibly this is a significant factor in the longevity of the DE program.

In conclusion, two reasons are readily apparent as to the continued need for vocational education programs on a statewide basis: (1) increasing complexity of the state's economic system,

and (2) shortage of qualified workers in specific employment sectors. Readiness should be maintained and preparations made to confront these and other problems, and vocational education is one essential ingredient of their solution.

CHARLES L. BARE

(Continued from page 3)

As consumers and producers are able to make economies and to substitute, a 1 percent rise in the price of electricity will lead to a 2 percent or greater decrease in its use.

These statistics should be interpreted with caution for, as incomes increase, taxes change, the price of substitute fuels changes, and the elasticity coefficients will change. Nevertheless, the elasticity coefficients reinforce an old economic adage: an increase in price will decrease the quantity consumed.

D. E. P.

ANNOUNCING GREAT PLAINS FEDERAL TAX INSTITUTE

The 14th Annual Institute, sponsored by the Nebraska Society of CPAs, Nebraska State Bar Association, and the University of Nebraska-Lincoln, will be held December 2-3, 1976, at the Nebraska Center for Continuing Education, Lincoln, Nebraska.

The banquet speaker will be Dean Willard H. Pedrick, of Arizona State University. Other featured speakers and their topics: Martin Ginsberg, Sale for Future Payments; and Boris Kostelanetz, Tax Fraud.

Industry seminars and participants include: Banking—Ernest Kenyon; Tax-Exempt Organizations—Thomas Troyer; Farm Cooperatives—John Thomas. Mini-seminars will be presented on ESOP, ERISA, and Tax Fraud.

Daily presentations will include: Recent Developments—John North; Fiduciary Returns—Philip Johnson; Corporate Reorganizations—Ronald Holloway; Partnership Formation—David Luedtke; Partnership Taxation—John McGuire; ESOP—Lester Katz; and ERISA—Jack Forstadt.

For further information, write to Conference Department, The Nebraska Center for Continuing Education, 33rd and Holdrege, Lincoln, Nebraska 68503.



BUSINESS IN NEBRASKA
PREPARED BY BUREAU OF BUSINESS RESEARCH

Member, Association for University Business & Economic Research

Business in Nebraska is issued monthly as a public service and mailed free within the State upon request to 200 CBA, University of Nebraska-Lincoln 68588. Material herein may be reproduced with proper credit.

No. 386

November, 1976

UNIVERSITY OF NEBRASKA-LINCOLN
Roy A. Young, *Chancellor*

BUREAU OF BUSINESS RESEARCH
Donald E. Pursell, *Director*
Edward L. Hauswald, *Associate Director*
Charles L. Bare, *Statistical Coordinator*
Duane Hackmann, *Research Associate*
Mrs. Vicki Stepp, *Research Analyst*
Mrs. Jean Keefe, *Editorial Assistant*

COLLEGE OF BUSINESS ADMINISTRATION
Ronald L. Smith, *Dean*

Publications Services & Control
University of Nebraska-Lincoln
Nebraska Hall—City Campus 5U
Lincoln, Nebraska 68588