

United States to make payments into an unemployment fund under a state unemployment insurance act, all the provisions of this article shall be applicable to such instrumentalities and to services performed for such instrumentalities, in the same manner, to the same extent and on the same terms as to all other employers, employing units, individuals and services; provided that if this State shall not be certified for any year by the social security board under Section 1603 (c) of the federal Internal Revenue Code, the payments required of such instrumentalities with respect to such year be refunded by the Executive Director from the fund in the same manner and within the same period as is provided in Section 15 (b) of this article with respect to contributions erroneously collected.

(C) Service performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make such determination by an act of Congress and service as an employee representative determined to be subject to said act by said agency or agencies (except that in the case of a company or person determined by the railroad retirement board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable and separable enterprise conducted by that company or person as the said Executive Director has determined to be considered the employer); and service for an employer who is determined to be subject to any other unemployment insurance system established by an act of Congress by the agency or agencies of the United States empowered to make such determinations.

(D) Agricultural labor: The term "agricultural labor" includes all services performed—

(i) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, poultry, and fur-bearing animals and wild life.

(ii) In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane if the major part of such service is performed on a farm.

(iii) In connection with the production or harvesting of maple sugar or maple syrup or any commodity defined as an agricultural commodity in Section 15 (g) of the federal Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

(iv) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to carrier for transportation to market, any agricultural or horticultural commodity; but only if such service is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits, or vege-