tion, improvement, or maintenance of [such] that 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] that 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, on 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 vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

As used in this subsection, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities and orchards.)

In connection with the production or harvesting of any commodity defined as an agricultural commodity in Section 15(g) of the Agricultural Marketing Act, as amended, (46 Stat. 1550, Section 3; 12 U.S.C. 1141 (j)), or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes;

In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity, but only if that operator produced more than one-half of the commodity with respect to which the service is performed; in the employ of a group of operators of farms (or a cooperative organization of which these operators are members) in the performance of service described immediately above but only if these operators produced more than one-half of the commodity with respect to which the service is performed; but these provisions shall not be applicable for service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption; or

On a farm operated for profit if that service is not in the course of the employer's trade or business or is domestic service in a private home of the employer.