TITLE 72

WORKER'S COMPENSATION AND RELATED LAWS -- INDUSTRIAL COMMISSION

CHAPTER 13 EMPLOYMENT SECURITY LAW

72-1304.AGRICULTURAL LABOR. (1) "Agricultural labor" means all services performed:

- (a) On a farm, in the employ of any person in connection with cultivating the soil, or raising or harvesting any agricultural, aquacultural or horticultural commodities, including the raising, shearing, feeding, caring for, training, and management of livestock, bees, fish, poultry, furbearers, and wildlife;
- (b) 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;
- (c) In connection with the operation or maintenance of ditches, canals, reservoirs, or waterways not owned or operated for profit and used exclusively for supplying and storing water, at least ninety percent (90%) of which was ultimately delivered for agricultural purposes during the preceding calendar year; and
- (d) In the employ of any farm operator or group of operators, organized or unorganized, in handling, planting, drying, packing, packaging, eviscerating, 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, aquacultural or horticultural commodities, if such operator or group, in both the current and preceding calendar years, produced more than one-half (1/2) of the commodities with respect to which such service is performed.

This subsection is not applicable to services performed in commercial canning, freezing, or dehydrating, or in connection with any agricultural, aquacultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

- (2) Whether the farm operator-processor produced more than one-half (1/2) of the commodities with respect to services performed shall be determined based on:
 - (a) Quantity, where only one (1) commodity is processed; or
 - (b) Wages, where multiple commodities are processed. The pro rata share of wages paid for processing commodities raised by the farm operator-processor to the total wages paid for processing all commodities shall determine whether the farm operator-processor produced more than one-half (1/2) of the commodities processed.
 - (23) "Custom farming" means "agricultural labor" for the purposes of this chapter.
- (34) "Farm" includes stock, dairy, fish, poultry, fruit, furbearer and truck farms, plantations, ranches, nurseries, hatcheries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural, aquacultural or horticultural commodities, and orchards.
 - (45) "Unmanufactured state" means retention of its original form and substance.
- (56) "Terminal market" means a place of business to which products are shipped in a sorted, graded, packaged condition, ready for immediate sale.

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131.FARM COMMODITY OWNERSHIP.

In determining if the farm operator-processor produced more than fifty percent (50%) of the commodities being processed, the following apply:

- 01.Quantity. It will be determined on a quantity basis where the farm operator processes only one (1) commodity.
- 02. Wages. It will be determined on the basis of the relationship between wages paid for processing commodities raised by the farm operator-processor and total wages paid for processing where the farm operator processes several commodities. Wages paid for processing each commodity will be determined. The proportionate share of such wages paid for processing that portion of the commodity raised by the farm operator-processor will be ascertained on the basis of the percentage of such commodity which was produced by the farm operator. This will be done for each commodity processed so as to ascertain total wages paid for processing commodities produced by the farm operator-processor. If such total is more than fifty percent (50%) of the total wages paid for processing all commodities, the activity will be exempt but if it is fifty percent (50%) or less, it will not be exempt. Ref. Section 72- 1304, Idaho Code.