**Section 220.140 Agriculture**

Agriculture includes farming in all of its branches and among other things includes the cultivation and tillage of the soil, dairying, the production, cultivation, growing and harvesting of any agricultural or horticultural commodities (including commodities defined as agricultural commodities in Section 15 (g) of the U.S. Agricultural Marketing Act, as amended (7 U.S.C. 1621 et seq.)), the raising of livestock, bees, fur-bearing animals, or poultry, and any practices (including forestry or lumbering operations) performed by a farmer or on a farm as an incident to or in conjunction with such farming operations, including preparation for market, delivery to storage or to market or to carriers for transportation to market, but not the operation of processing such commodities and any activities subsequent to such operation. The phrase 'incident to or in conjunction with' shall not include construction by a private contractor of farm buildings on a farm.