State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

STONE'S TOWN AND COUNTRY IMPLEMENT, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: December 30, 1991



Pete or Enaveusa

SECRETARY OF STATE

Corporation Clerk

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ARTICLES OF INCORPORATION

OF

STONE'S TOWN AND COUNTRY IMPLEMENT, INC.
KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being natural persons of legal age and citizens of the United States, do hereby associate together for the purpose of forming a corporation under the provisions of the laws of the State of Idaho, and do hereby adopt the following Articles of Incorporation, to-wit:

ARTICLE I.

The name of said corporation shall be Stone's Town and Country Implement, Inc.

ARTICLE II.

The term of existence of said corporation shall be perpetual.

ARTICLE III.

The location and post office address of its registered office shall be 105 West 8th South, St. Anthony, Idaho 83445. The registered agent in Idaho is O. Ray Loveland, 105 West 8th South, St. Anthony, Idaho 83445.

ARTICLE IV.

The objects and purposes for which this corporation is formed are to do any or all of the things hereinafter set forth to the same extent as natural persons might or could do, to-wit:

- 1. To carry on the business of purchasing, selling, leasing, repairing, or operating new and used farm machinery, implements and/or equipment and any and all enterprises related thereto.
- 2. To purchase or otherwise acquire, own and hold unlimitedly such real and personal property of every kind and nature within or without the State of Idaho, and in any part of the world, and to convey, sell, assign, transfer, lease, mortgage, pledge, exchange or otherwise dispose of any of such property.

- 3. To enter into, make, perform and carry out contracts of every kind for any lawful purpose without limit as to amount, with any person, firm, association or corporation.
- 4. To draw, make, accept, endorse, discount, execute, and issue promissory notes, bills of exchange, warrants and other negotiable or transferrable instruments.
- 5. To issue bonds, debentures, or obligations of this corporation from time to time, for any of the objects or purposes of the corporation, and to secure the same by mortgage, pledge, deed of trust or otherwise.
- 6. To borrow money from time to time and secure the payments thereof, together with interest thereon by mortgage, deed of trust, or other lien upon or by any conveyance or transfer any or all of its real and personal property, assets and estate, and upon its revenues, incomes and profits, or any of them.
- 7. To conduct and operate related and other businesses, exercising all or any of its powers as above specified or otherwise, in the State of Idaho, and/or any other state, territory, and/or colony of the United States, the District of Columbia, any foreign country and/or any other part of the world as fully and to the same extent as natural persons might or could do, either alone, or in company with others, and at its option to have one or more offices and/or places of business as it desires within or without said state, in addition to its registered and principal place of business.
- 8. To perform any and all of the corporate powers enumerated in the "Idaho Business Corporation Act."
- 9. All the foregoing provisions of these Articles are to be considered and construed both as objects and powers, and it is hereby expressly provided that the enumeration hereof of specific powers and objects shall not be held to limit or restrict in any manner the general purposes and powers of the corporation, provided, however, that nothing herein mentioned shall be deemed to authorize or permit the corporation to carry

on any business or to exercise any power or to do any act which a corporation formed under the laws of Idaho, now or hereafter existing, may not, at the time lawfully carry on or do. It is the intention that the purposes, objects and powers specified in each of the paragraphs of these Articles shall, except as otherwise provided, in no wise be limited or restricted by reference to or inference from the terms of any other clause or paragraph in this Article contained or of any other provision of these Articles of Incorporation.

ARTICLE V.

The authorized capital stock of this corporation shall be 100,000 shares of common stock, with a par value of one dollar per share. The capital stock of the corporation shall not be assessable.

ARTICLE VI.

At the annual meeting of shareholders there shall be elected from the shareholders of this corporation, a Board of Directors consisting of such number of members, not less than two as shall be provided by the By-Laws. The Directors shall hold office for the term of one year or until their successors are elected and qualified.

ARTICLE VII.

The following are the names and post office addresses of the incorporators and initial directors:

NAME	ADDRESS
Stone's Town and Country Motors, Inc. an Idaho corporation (Incorporator)	615 S. Yellowstone Hwy. Rexburg, Idaho 83440
O. Ray and Jacque Loveland (Directors)	266 West 300 South Rexburg, Idaho 83440
Thomas C. Ricks (Director)	75 South 100 West Rexburg, Idaho 83440

ARTICLE VIII

Subject always to By-Laws made by the shareholders, the Board of Directors may make by-laws, and from time to time, may alter, amend or repeal any by-laws; but any by-laws made by

the Board of Directors may be altered or repealed by the shareholders at any annual meeting or any special meeting, provided notice of such proposed alteration or repeal by the shareholders be included in the notice of such special meeting of shareholders.

IN WITNESS WHEREOF, we, the undersigned, being the original incorporators of Stone's Town and Country Implement, Inc., have hereunto set our hands and caused these Articles to be executed in triplicate this 24th day of December, 1991.

STONE'S TOWN AND COUNTRY MOTORS, INC.

By:

O. Ray Loveland, President

ATTEST:

Jacque Loveland, Secretary

STATE OF IDAHO

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County of Madison)

On this 24th day of December, 1991, before me, a Notary Public in and for said State, personally appeared O. RAY LOVELAND and JACQUE LOVELAND, known to me to be the President and Secretary of the corporation that executed this instrument or the persons who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

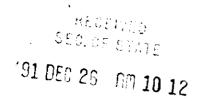
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

(Seal)

Netary Public

Residing at Rexburg, Idaho

My Commission Expires: 11/25/92



CORPORATE RESOLUTION

At a special meeting of the board of directors and shareholders of Stone's Town and Country Motors, Inc., held in Rexburg, Idaho, on Tuesday, December 24, 1991, the following resolution was unanimously adopted:

BE IT RESOLVED that Stone's Town and Country Motors, Inc., approves the formation of a new corporation to be known as Stone's Town and Country Implement, Inc., and this corporation hereby approves and authorizes the use of the name, Stone's Town and Country Implement, Inc., by the new corporation.

DATED this 24th day of December, 1991.

STONE'S TOWN AND COUNTRY MOTORS, INC.

O. Ray Loveland, Presiden

ATTEST:

acque Loveland, Secretary