

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>LANDPRO EQUIPMENT, LLC 401(K) PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LANDPRO EQUIPMENT, LLC</u> <u>1756 LINDQUIST DRIVE</u> <u>FALCONER, NY 14733</u>	1c	Effective date of plan <u>03/01/2017</u>
	2b	Employer Identification Number (EIN) <u>81-4758151</u>
	2c	Plan Sponsor's telephone number <u>585-993-7645</u>
	2d	Business code (see instructions) <u>444200</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2023	TRACY BUCK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 431
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 369
a(2) Total number of active participants at the end of the plan year		6a(2) 462
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 61
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 523
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 524
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 422
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 21
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2T 2F 2G 2J 2K 3D 2S 3B 2E		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan	B Three-digit plan number (PN)	001
LANDPRO EQUIPMENT, LLC 401(K) PLAN		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
LANDPRO EQUIPMENT, LLC	81-4758151	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
SENTRY LIFE INSURANCE COMPANY OF NEW YORK

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
16-0919109	68829	011038101	0	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0			

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	0
c	Premiums due but unpaid at the end of the year	6c	0
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	0

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	1860809
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c	Additions: (1) Contributions deposited during the year	7c(1)	0	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	0	
	(4) Transferred from separate account.....	7c(4)	0	
	(5) Other (specify below)	7c(5)	0	

(6) Total additions.....	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	1860809
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0	
(2) Administration charge made by carrier.....	7e(2)	0	
(3) Transferred to separate account.....	7e(3)	0	
(4) Other (specify below)	7e(4)	1860809	

(5) Total deductions.....	7e(5)	1860809
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	0
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LANDPRO EQUIPMENT, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LANDPRO EQUIPMENT, LLC	D Employer Identification Number (EIN) 81-4758151	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
SENTRY LIFE INSURANCE COMPANY OF NY
16-0919109

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MORNINGSTAR INVESTMENT MANAGEMENT

22 WEST WASHINGTON STREET
CHICAGO, IL 60602

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51	INVESTMENT ADVISOR	11451	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	9108	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

SENTRY LIFE INSURANCE COMPANY OF NY

16-0910910

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	2325	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LANDPRO EQUIPMENT, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LANDPRO EQUIPMENT, LLC		
D Employer Identification Number (EIN) 81-4758151		

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
 (Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTNAM STABLE VALUE		
b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY		
c EIN-PN 04-3159710-202	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65317
a Name of MTIA, CCT, PSA, or 103-12 IE: AB/MID-CAP GROWTH ACCOUNT II		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: AI/MID-CAP INDEX ACCOUNT II		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-038	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: AJ/MID-CAP VALUE INDEX ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-039	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: AL/SMALL CAP VALUE INDEX ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-041	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: AN/EMERGING MARKETS INDEX ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-060	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: AO/FOREIGN LARGE INDEX ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-064	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: CB/HIGH YIELD BOND ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-044	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: CC/SMALL-MID CAP GROWTH ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-045	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: GC/TIPS ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-053	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: H0/AGGRESSIVE GROWTH ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-008	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: HA/LARGE CAP BLEND ACCOUNT IV		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: HB/FOREIGN LARGE BLEND ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-067	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: HC/INTERMEDIATE TERM BOND ACCOUNT I		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-068	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: HD/GLOBAL REAL ESTATE ACCOUNT		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-069	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: IA/2010 TARGET RETIREMENT ACCOUNT I		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: IB/2015 TARGET RETIREMENT ACCOUNT I		
b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK		
c EIN-PN 16-0919109-078	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: IC/2020 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-079	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: ID/2025 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-080	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IE/2030 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-081	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IF/2035 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-082	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IG/2040 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-083	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IH/2045 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-084	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: II/2050 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-085	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IJ/2055 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: IK/2060 TARGET RETIREMENT ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-087	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: M0/SMALL CAP BLEND ACCOUNT I

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-013	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: MB/LARGE CAP VALUE ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-063	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: R0/TOTAL STOCK INDEX ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-018	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: P0/SMALL CAP INDEX ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-016	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: S0/LARGE CAP INDEX ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-019	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: W0/TOTAL BOND INDEX ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-031	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: X0/BALANCED ALLOCATION ACCOUNT

b Name of sponsor of entity listed in (a): SENTRY LIFE INS CO OF NEW YORK

c EIN-PN 16-0919109-032	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>LANDPRO EQUIPMENT, LLC 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LANDPRO EQUIPMENT, LLC</u>	D Employer Identification Number (EIN) <u>81-4758151</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a 0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1) 0	0
(2) Participant contributions.....		1b(2) 0	0
(3) Other.....		1b(3) 0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1) 0	155
(2) U.S. Government securities		1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A) 0	0
(B) All other		1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A) 0	0
(B) Common.....		1c(4)(B) 0	0
(5) Partnership/joint venture interests		1c(5) 0	0
(6) Real estate (other than employer real property)		1c(6) 0	0
(7) Loans (other than to participants).....		1c(7) 0	0
(8) Participant loans.....		1c(8) 187822	155649
(9) Value of interest in common/collective trusts.....		1c(9) 0	65317
(10) Value of interest in pooled separate accounts		1c(10) 17173874	0
(11) Value of interest in master trust investment accounts.....		1c(11) 0	0
(12) Value of interest in 103-12 investment entities		1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13) 0	16120055
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14) 1860809	0
(15) Other		1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	19222505	16341176

Liabilities

g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	19222505	16341176
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	463576	
(B) Participants.....	2a(1)(B)	1556453	
(C) Others (including rollovers).....	2a(1)(C)	126771	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2146800
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	7802	
(F) Other.....	2b(1)(F)	125008	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		132811
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	817747	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		817747
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		388
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-3104434
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1288664
c Other income	2c		1
d Total income. Add all income amounts in column (b) and enter total	2d		-1295351
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1562902	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1562902
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	192	
(4) Other	2i(4)	22884	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		23076
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1585978
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2881329
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BONADIO & CO. LLP**

(2) EIN: **16-1131146**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LANDPRO EQUIPMENT, LLC 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LANDPRO EQUIPMENT, LLC		D Employer Identification Number (EIN) 81-4758151
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 16-0919109 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

LANDPRO EQUIPMENT, LLC 401(K) PLAN

**Financial Statements
as of December 31, 2022 and 2021
Together with
Independent Auditor's Report**

INDEPENDENT AUDITOR'S REPORT

October 4, 2023

To the Plan Administrator of the
LandPro Equipment, LLC 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of LandPro Equipment, LLC 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of LandPro Equipment, LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from Fidelity Management Trust Company as of and for the year ended December 31, 2022, and for the period from July 1, 2022 to December 31, 2022, and Sentry Life Insurance Company of New York as of and for the year ended December 31, 2021, and for the period from January 1, 2022 to June 30, 2022 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LandPro Equipment, LLC 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LandPro Equipment, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of LandPro Equipment, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LandPro Equipment, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Supplemental Schedule Required by ERISA (Continued)

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

LANDPRO EQUIPMENT, LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
INVESTMENTS, at fair value:		
Mutual funds	\$ 16,120,055	\$ -
Stable value fund	65,317	-
Money market fund	155	-
Pooled separate accounts	<u>-</u>	<u>17,173,874</u>
Total investments, at fair value	16,185,527	17,173,874
INVESTMENTS, at contract value:		
Deposit administration fund	<u>-</u>	<u>1,860,809</u>
Total investments, at contract value	-	1,860,809
NOTES RECEIVABLE FROM PARTICIPANTS	<u>155,649</u>	<u>187,822</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 16,341,176</u>	<u>\$ 19,222,505</u>

The accompanying notes are an integral part of these statements.

LANDPRO EQUIPMENT, LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS (REDUCTIONS):		
Investment income (loss) -		
Net appreciation (depreciation) in fair value of investments	\$ (4,383,698)	\$ 2,276,767
Interest and dividends	933,745	31,413
Other	<u>-</u>	<u>251</u>
Total investment income (loss)	<u>(3,449,953)</u>	<u>2,308,431</u>
Interest income on notes receivable from participants	<u>7,802</u>	<u>8,383</u>
Contributions -		
Participant	1,556,453	1,291,935
Employer	463,576	318,118
Rollover	<u>126,771</u>	<u>20,000</u>
Total contributions	<u>2,146,800</u>	<u>1,630,053</u>
Total additions (reductions)	<u>(1,295,351)</u>	<u>3,946,867</u>
DEDUCTIONS:		
Benefits paid to participants	(1,562,902)	(2,407,047)
Administrative expenses	<u>(23,076)</u>	<u>(30,284)</u>
Total deductions	<u>(1,585,978)</u>	<u>(2,437,331)</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	(2,881,329)	1,509,536
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	<u>19,222,505</u>	<u>17,712,969</u>
NET ASSETS AVAILABLE FOR BENEFITS - end of year	<u>\$ 16,341,176</u>	<u>\$ 19,222,505</u>

The accompanying notes are an integral part of these statements.

LANDPRO EQUIPMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF PLAN

The following description of the LandPro Equipment, LLC 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by LandPro Equipment, LLC. (the Company) to provide retirement benefits for the employees of the Company. The Plan was established with an effective date of March 1, 2017. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA).

Administration

The Company is the sponsor and administrator of the Plan. Effective July 1, 2022, Fidelity Management Trust Company (Fidelity) is the trustee, custodian, and recordkeeper of the Plan. From January 1, 2021 to June 30, 2022, Sentry Life Insurance Company of New York (Sentry) was the custodian and recordkeeper of the Plan. The President and Chief Executive Officer of the Company served as the trustee of the Plan from January 1, 2021 to June 30, 2022.

Eligibility

Effective July 1, 2022, full-time employees are immediately eligible to participate in the Plan on following the participant's date of hire and the attainment of nineteen years of age. Part-time employees are eligible to participate in the Plan after completing 1,000 hours of service and the attainment of twenty-one years of age and enter the Plan on the first day of the month following the satisfaction of these requirements.

Prior to July 1, 2022, full-time employees became eligible to participate in the Plan after attainment of twenty-one years of age and completion of 500 hours of service within the six-month time period following the individuals date of hire as defined in the Plan document.

Participant Contributions

Effective August 1, 2022, the Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default deferral rate set at 5% of eligible compensation and their contributions treated as a pre-tax deferral. Participants may complete a salary deferral agreement to elect an alternative deferral amount or to elect not to defer under the Plan in accordance with the deferral procedures of the Plan. Prior to August 1, 2022, there was no auto-enrollment provision.

Participants may contribute up to 90% of pretax annual compensation, as defined in the Plan, up to the maximum amount allowable in accordance with applicable sections of the Internal Revenue Code (IRC) (Elective Deferrals). Participants may also make Roth contributions subject to certain limitations under the IRC. Participants may also rollover contributions from other qualified retirement plans. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

1. DESCRIPTION OF PLAN (Continued)

Employer Contributions

Additional discretionary matching and profit-sharing contributions may be contributed at the option of the Company. The discretionary matching contributions are based on a percentage of a participant's elective deferral amount. For the years ended December 31, 2022 and 2021, the discretionary matching contribution was equal to 50% of the first 4% of a participant's elective deferral, each payroll period. Participants who earn at least 1,000 hours of service during the Plan year are eligible to receive the discretionary profit-sharing contribution. There was no discretionary profit-sharing contribution during 2022 or 2021.

Participant Accounts

Participants direct the investment of their contributions and employer matching and discretionary profit-sharing contributions into the various investment options offered by the Plan. Each participant's account is credited with the elective deferral contributions, employer discretionary matching contributions and profit-sharing contributions, and Plan earnings, losses, and administrative expenses. Allocations are based on participant earnings and losses on account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their voluntary contributions plus actual earnings thereon. Company discretionary matching and profit-sharing contributions plus actual earnings thereon become 20% vested upon the completion of two years of service and continue to vest at the rate of 20% for each successive year of service until 100% vested after six years of service. Participants are considered to have completed one year of service for vesting purposes upon completion of 1,000 hours of service at any time during the plan year.

Forfeitures

Forfeitures of non-vested discretionary matching and profit-sharing contributions are used to reduce future employer contributions or offset administrative expenses. Unused amounts are held and invested in a segregated account within the Plan. In 2022 and 2021, there were forfeitures of non-vested employer contributions and earnings/losses on unused amounts totaling \$23,326 and \$30,873, respectively. In 2022 and 2021, forfeitures of \$12,479 and \$49,429, respectively, were used to reduce employer contributions or to offset administrative expenses. At December 31, 2022 and 2021, there was \$10,871 and \$24, respectively, available to reduce future employer contributions or offset administrative expenses.

Benefit Payments

Upon retirement, death, hardship, or termination of employment, a participant may elect to receive benefits either in a lump-sum distribution of their vested account balance or in the form of an annuity. Participants may also elect an in-service distribution upon attaining age 59 ½. Participants whose vested account balance is \$5,000 or less at the time of termination are subject to the involuntary cash-out provisions of the Plan.

Administrative Expenses

The majority of the Plan's administrative expenses are paid by the Plan.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Notes receivable are payable over a period not to exceed 5 years, except when used to acquire a principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan Administrator (currently prime plus 1%). Principal and interest are paid ratably through payroll deductions over the term of the loan.

1. DESCRIPTION OF PLAN (Continued)

Hardship Withdrawals

Hardship withdrawals from the Plan are permitted under certain circumstances.

Plan Termination

Although they have not expressed any intent to do so, the Company has the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Investments and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) of investments includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurements - Definition and Hierarchy

The Plan uses various valuation techniques in determining fair value. Financial Accounting Standards Board *Accounting Standards Codification 820* (ASC 820) establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access.
- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

A description of where the Plan's investments fall within the hierarchy is provided in Note 4.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy is determined based on the least reliable input that is significant to the fair value measurement.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2022 and 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Benefit Payments

Benefit payments are recorded when paid.

Risks and Uncertainties

Investments are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the accompanying financial statements.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. CERTIFIED INVESTMENT INFORMATION

The following information was certified as complete and accurate by Fidelity for the period July 1, 2022 to December 31, 2022 and by Sentry for the period January 1, 2021 to June 30, 2022:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	<u>\$ 16,185,527</u>	<u>\$ 17,173,874</u>
Investments, at contract value	<u>\$ -</u>	<u>\$ 1,860,809</u>
Notes receivable from participants	<u>\$ 155,649</u>	<u>\$ 187,822</u>
Investment income	<u>\$ (3,449,953)</u>	<u>\$ 2,308,431</u>
Interest income on notes receivable from participants	<u>\$ 7,802</u>	<u>\$ 8,383</u>
Schedule of Assets (Held at End of Year)	Schedule I	

4. FAIR VALUE MEASUREMENTS

The Plan's assets at fair value, within the fair value hierarchy, were as follows at December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,120,055	\$ -	\$ -	\$ 16,120,055
Money market fund	<u>155</u>	<u>-</u>	<u>-</u>	155
Stable value fund, at net asset value (a)				<u>65,317</u>
	<u>\$ 16,120,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,185,527</u>

4. FAIR VALUE MEASUREMENTS (Continued)

The Plan's assets at fair value, within the fair value hierarchy, were as follows at December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts, at net asset value (a)				<u>\$ 17,173,874</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value ("NAV") per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following is a description of the valuation methodology used for assets measured at fair value for the year ended December 31, 2022:

Mutual funds and money market fund: Valued at fair value by quoted prices in active markets for identical assets.

Stable value fund: The stable value fund's objective is to preserve principal and achieve high current income through a diversified portfolio of high-quality investment contracts. The Plan uses the NAV per share of the fund provided by the trustee of the fund as a practical expedient to estimate fair value. The practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the fund, the trustee reserves the right to require twelve months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. The fund units are issued and redeemed daily at the constant NAV of \$1 per unit.

The following is a description of the valuation methodology used for assets measured at fair value for the year ended December 31, 2021:

Pooled separate accounts: The Plan's investments in pooled separate accounts were invested in mutual funds, equities, or other securities that calculate net asset value on a daily basis (NAV). The NAV of these investments was derived from the market value of the underlying investments. The unit price was quoted on a private market that was not active; however, the unit price was on a daily basis based on underlying investments which were primarily based on observable inputs. These investments did not have any unfunded commitments. The Plan was able to redeem these investments daily. There were currently no redemption restrictions on these investments. Redemptions were generally restricted to processing on a valuation date at the daily net asset value per unit computed on that date. Units were able to be redeemed on a daily basis to meet benefit payments and other participant-initiated withdrawals permitted by retirement plans invested in the pooled separate accounts. The funds did not have any unfunded commitments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

5. DEPOSIT ADMINISTRATION FUND

The Plan's investment in the deposit administration fund (2021 investment) was a traditional fully-benefit responsive investment contract with Sentry that was reported at contract value. Contract value represented contributions made under the contract, plus interest, less funds used to pay benefits and expenses. The contract was an unsecured general obligation of Sentry. Sentry was rated A+ by the A.M. Best Company. The deposit administration fund (the Fund) provided a guaranteed rate of return. The assets held in the Fund may be subject to surrender charges or a market value adjusted upon withdrawal as described in the contract.

The guaranteed rate of return was based on the performance of investments held by Sentry which may consist primarily of fixed return instruments such as corporate bonds. The guaranteed interest rate set by Sentry is discretionary. The Fund was designed to offer the client a fixed rate of return with no risk or loss of principal except as subject to charges upon withdrawal as described in the contract. The rate could be influenced by the performance of the underlying investments held by Sentry. Corporate bond yields and the return on the other possible investments supporting the Fund were subject to forces in the economy.

The underlying risks of the Fund were assumed by Sentry who was obligated to support the interest guarantees. The only risks passed on were: (1) Sentry's discretion to set the guaranteed rate of return and (2) enforcement of surrender charges or market value charges that may be triggered if funds were withdrawn. The contract allowed for withdrawals for benefit payments under the Plan without penalty.

6. PARTY-IN-INTEREST TRANSACTIONS

Sentry served as the custodian of the Plan's investment assets for the period January 1, 2021 to June 30, 2022. Fidelity served as the custodian of the Plan's investment assets for the period July 1, 2022 to December 31, 2022. As such, transactions between the custodians qualify as party-in-interest transactions. Additionally, Plan assets consist of notes receivable from participants, which qualify as party-in-interest transactions.

7. TAX STATUS

Beginning on July 1, 2022, the Plan is designed from a non-standardized pre-approved profit-sharing plan with cash or defined arrangement (CODA) offered by Fidelity. The IRS has determined and informed the profit-sharing plan with CODA by a letter dated June 30, 2020, that the profit-sharing plan with CODA qualifies under the applicable sections of the IRC. Although the Plan has been amended since adopting the profit-sharing plan with CODA, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the IRC, and therefore, the Plan is qualified and remains tax-exempt at December 31, 2022. Therefore, no provision for income taxes has been included in the accompanying financial statements. Prior to July 1, 2022, the Plan was designed from a prototype plan sponsored by Sentry, which qualified under applicable sections of the IRC and was tax-exempt.

8. RECONCILIATION TO FORM 5500

Certain items have been classified differently between the financial statements and Form 5500. However, net assets available for benefits and changes in net assets available for benefits per the financial statements agreed to Form 5500 in total as of and for the years ended December 31, 2022 and 2021.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 4, 2023, which is the date the financial statements were available to be issued.

LANDPRO EQUIPMENT, LLC 401(K) PLAN**EMPLOYER IDENTIFICATION NUMBER 81-4758151****PLAN NUMBER 001****SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2022**

(a)	(b) Identity of Issue	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	** (d) Cost	(e) Current Value
MUTUAL FUNDS:				
	American Funds 2030 Target Date Retirement Class R-6	Mutual Fund	\$	3,240,541
	American Funds 2025 Target Date Retirement Class R-6	Mutual Fund		2,963,192
	American Funds 2045 Target Date Retirement Class R-6	Mutual Fund		2,129,110
	American Funds 2040 Target Date Retirement Class R-6	Mutual Fund		1,580,121
	American Funds 2020 Target Date Retirement Class R-6	Mutual Fund		1,434,333
	American Funds 2035 Target Date Retirement Class R-6	Mutual Fund		1,429,354
	American Funds 2050 Target Date Retirement Class R-6	Mutual Fund		1,075,753
	American Funds 2055 Target Date Retirement Class R-6	Mutual Fund		574,486
	American Funds 2060 Target Date Retirement Class R-6	Mutual Fund		353,543
*	Fidelity U.S. Bond Index Fund	Mutual Fund		255,017
*	Fidelity 500 Index Fund	Mutual Fund		247,273
*	Fidelity International Index Fund	Mutual Fund		190,656
	American Funds 2065 Target Date Retirement Class R-6	Mutual Fund		131,189
	American Funds American Mutual Fund Class R-6	Mutual Fund		129,946
*	Fidelity Large Cap Growth Index Fund	Mutual Fund		89,385
	Columbia Emerging Markets Fund Institutional 3 Class	Mutual Fund		56,380
*	Fidelity Large Cap Stock K6 Fund	Mutual Fund		40,701
	Western Asset Core Plus Bond Fund Class IS	Mutual Fund		35,554
	Hood River Small-Cap Growth Fund Retirement Shares	Mutual Fund		35,321
	Fuller & Thaler Behavioral Small-Cap Equity Fund R6 Shares	Mutual Fund		32,465
	Putnam Core Equity Fund Class R6 Shares	Mutual Fund		19,527
*	Fidelity Mid Cap Index Fund	Mutual Fund		19,125
	PIMCO Real Return Fund Institutional Class	Mutual Fund		14,284
*	Fidelity Growth Strategies K6 Fund	Mutual Fund		14,017
*	Fidelity Large Cap Value Index Fund	Mutual Fund		7,148
*	Fidelity Small Cap Value Index Fund	Mutual Fund		4,834
	Virtus KAR Mid-Cap Core Fund Class R6	Mutual Fund		4,103
*	Fidelity Small Cap Growth K6 Fund	Mutual Fund		3,229
	Putnam Growth Opportunities Fund Class R6	Mutual Fund		3,064
	The Hartford International Opportunities Fund Class R6	Mutual Fund		2,497
	PIMCO RAE PLUS Small Fund Institutional Class	Mutual Fund		1,615
	Carillon Scout Mid Cap Fund Class R-6	Mutual Fund		1,057
	Cohen & Steers Realty Shares Fund Class Z	Mutual Fund		719
*	Fidelity Small Cap Index	Mutual Fund		374
*	Fidelity Mid Cap Value Index Fund	Mutual Fund		63
	Virtus Duff & Phelps Global Real Estate Securities Fund Class R6	Mutual Fund		47
	Columbia High Yield Bond Fund Institutional 3 Class	Mutual Fund		32
				<u>16,120,055</u>
STABLE VALUE FUND:				
	Putnam Stable Value Fund 25	Stable Value Fund		<u>65,317</u>
MONEY MARKET FUND:				
*	Fidelity Government Money Market Fund Class K6	Money Market Fund		<u>155</u>
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Participant loans	Interest rates of 4.24% to 7.25% maturing at various dates through November 2047.		<u>155,649</u>
				<u>\$ 16,341,176</u>

* Denotes party-in-interest

** Cost omitted as all investments are participant-directed

The accompanying notes are an integral part of this schedule.

LANDPRO EQUIPMENT, LLC 401(K) PLAN

**Financial Statements
as of December 31, 2022 and 2021
Together with
Independent Auditor's Report**

INDEPENDENT AUDITOR'S REPORT

October 4, 2023

To the Plan Administrator of the
LandPro Equipment, LLC 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of LandPro Equipment, LLC 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of LandPro Equipment, LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from Fidelity Management Trust Company as of and for the year ended December 31, 2022, and for the period from July 1, 2022 to December 31, 2022, and Sentry Life Insurance Company of New York as of and for the year ended December 31, 2021, and for the period from January 1, 2022 to June 30, 2022 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LandPro Equipment, LLC 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LandPro Equipment, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of LandPro Equipment, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about LandPro Equipment, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Supplemental Schedule Required by ERISA (Continued)

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

LANDPRO EQUIPMENT, LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
INVESTMENTS, at fair value:		
Mutual funds	\$ 16,120,055	\$ -
Stable value fund	65,317	-
Money market fund	155	-
Pooled separate accounts	<u>-</u>	<u>17,173,874</u>
Total investments, at fair value	16,185,527	17,173,874
INVESTMENTS, at contract value:		
Deposit administration fund	<u>-</u>	<u>1,860,809</u>
Total investments, at contract value	-	1,860,809
NOTES RECEIVABLE FROM PARTICIPANTS	<u>155,649</u>	<u>187,822</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 16,341,176</u>	<u>\$ 19,222,505</u>

The accompanying notes are an integral part of these statements.

LANDPRO EQUIPMENT, LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS (REDUCTIONS):		
Investment income (loss) -		
Net appreciation (depreciation) in fair value of investments	\$ (4,383,698)	\$ 2,276,767
Interest and dividends	933,745	31,413
Other	<u>-</u>	<u>251</u>
Total investment income (loss)	<u>(3,449,953)</u>	<u>2,308,431</u>
Interest income on notes receivable from participants	<u>7,802</u>	<u>8,383</u>
Contributions -		
Participant	1,556,453	1,291,935
Employer	463,576	318,118
Rollover	<u>126,771</u>	<u>20,000</u>
Total contributions	<u>2,146,800</u>	<u>1,630,053</u>
Total additions (reductions)	<u>(1,295,351)</u>	<u>3,946,867</u>
DEDUCTIONS:		
Benefits paid to participants	(1,562,902)	(2,407,047)
Administrative expenses	<u>(23,076)</u>	<u>(30,284)</u>
Total deductions	<u>(1,585,978)</u>	<u>(2,437,331)</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	(2,881,329)	1,509,536
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	<u>19,222,505</u>	<u>17,712,969</u>
NET ASSETS AVAILABLE FOR BENEFITS - end of year	<u>\$ 16,341,176</u>	<u>\$ 19,222,505</u>

The accompanying notes are an integral part of these statements.

LANDPRO EQUIPMENT, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2022 AND 2021

1. DESCRIPTION OF PLAN

The following description of the LandPro Equipment, LLC 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established by LandPro Equipment, LLC. (the Company) to provide retirement benefits for the employees of the Company. The Plan was established with an effective date of March 1, 2017. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA).

Administration

The Company is the sponsor and administrator of the Plan. Effective July 1, 2022, Fidelity Management Trust Company (Fidelity) is the trustee, custodian, and recordkeeper of the Plan. From January 1, 2021 to June 30, 2022, Sentry Life Insurance Company of New York (Sentry) was the custodian and recordkeeper of the Plan. The President and Chief Executive Officer of the Company served as the trustee of the Plan from January 1, 2021 to June 30, 2022.

Eligibility

Effective July 1, 2022, full-time employees are immediately eligible to participate in the Plan on following the participant's date of hire and the attainment of nineteen years of age. Part-time employees are eligible to participate in the Plan after completing 1,000 hours of service and the attainment of twenty-one years of age and enter the Plan on the first day of the month following the satisfaction of these requirements.

Prior to July 1, 2022, full-time employees became eligible to participate in the Plan after attainment of twenty-one years of age and completion of 500 hours of service within the six-month time period following the individuals date of hire as defined in the Plan document.

Participant Contributions

Effective August 1, 2022, the Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default deferral rate set at 5% of eligible compensation and their contributions treated as a pre-tax deferral. Participants may complete a salary deferral agreement to elect an alternative deferral amount or to elect not to defer under the Plan in accordance with the deferral procedures of the Plan. Prior to August 1, 2022, there was no auto-enrollment provision.

Participants may contribute up to 90% of pretax annual compensation, as defined in the Plan, up to the maximum amount allowable in accordance with applicable sections of the Internal Revenue Code (IRC) (Elective Deferrals). Participants may also make Roth contributions subject to certain limitations under the IRC. Participants may also rollover contributions from other qualified retirement plans. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

1. DESCRIPTION OF PLAN (Continued)

Employer Contributions

Additional discretionary matching and profit-sharing contributions may be contributed at the option of the Company. The discretionary matching contributions are based on a percentage of a participant's elective deferral amount. For the years ended December 31, 2022 and 2021, the discretionary matching contribution was equal to 50% of the first 4% of a participant's elective deferral, each payroll period. Participants who earn at least 1,000 hours of service during the Plan year are eligible to receive the discretionary profit-sharing contribution. There was no discretionary profit-sharing contribution during 2022 or 2021.

Participant Accounts

Participants direct the investment of their contributions and employer matching and discretionary profit-sharing contributions into the various investment options offered by the Plan. Each participant's account is credited with the elective deferral contributions, employer discretionary matching contributions and profit-sharing contributions, and Plan earnings, losses, and administrative expenses. Allocations are based on participant earnings and losses on account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their voluntary contributions plus actual earnings thereon. Company discretionary matching and profit-sharing contributions plus actual earnings thereon become 20% vested upon the completion of two years of service and continue to vest at the rate of 20% for each successive year of service until 100% vested after six years of service. Participants are considered to have completed one year of service for vesting purposes upon completion of 1,000 hours of service at any time during the plan year.

Forfeitures

Forfeitures of non-vested discretionary matching and profit-sharing contributions are used to reduce future employer contributions or offset administrative expenses. Unused amounts are held and invested in a segregated account within the Plan. In 2022 and 2021, there were forfeitures of non-vested employer contributions and earnings/losses on unused amounts totaling \$23,326 and \$30,873, respectively. In 2022 and 2021, forfeitures of \$12,479 and \$49,429, respectively, were used to reduce employer contributions or to offset administrative expenses. At December 31, 2022 and 2021, there was \$10,871 and \$24, respectively, available to reduce future employer contributions or offset administrative expenses.

Benefit Payments

Upon retirement, death, hardship, or termination of employment, a participant may elect to receive benefits either in a lump-sum distribution of their vested account balance or in the form of an annuity. Participants may also elect an in-service distribution upon attaining age 59 ½. Participants whose vested account balance is \$5,000 or less at the time of termination are subject to the involuntary cash-out provisions of the Plan.

Administrative Expenses

The majority of the Plan's administrative expenses are paid by the Plan.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. Notes receivable are payable over a period not to exceed 5 years, except when used to acquire a principal residence. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan Administrator (currently prime plus 1%). Principal and interest are paid ratably through payroll deductions over the term of the loan.

1. DESCRIPTION OF PLAN (Continued)

Hardship Withdrawals

Hardship withdrawals from the Plan are permitted under certain circumstances.

Plan Termination

Although they have not expressed any intent to do so, the Company has the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Investments and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) of investments includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurements - Definition and Hierarchy

The Plan uses various valuation techniques in determining fair value. Financial Accounting Standards Board *Accounting Standards Codification 820* (ASC 820) establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the observable inputs be used when available. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access.
- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, directly or indirectly.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

A description of where the Plan's investments fall within the hierarchy is provided in Note 4.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy is determined based on the least reliable input that is significant to the fair value measurement.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2022 and 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Benefit Payments

Benefit payments are recorded when paid.

Risks and Uncertainties

Investments are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the accompanying financial statements.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. CERTIFIED INVESTMENT INFORMATION

The following information was certified as complete and accurate by Fidelity for the period July 1, 2022 to December 31, 2022 and by Sentry for the period January 1, 2021 to June 30, 2022:

	<u>2022</u>	<u>2021</u>
Investments, at fair value	<u>\$ 16,185,527</u>	<u>\$ 17,173,874</u>
Investments, at contract value	<u>\$ -</u>	<u>\$ 1,860,809</u>
Notes receivable from participants	<u>\$ 155,649</u>	<u>\$ 187,822</u>
Investment income	<u>\$ (3,449,953)</u>	<u>\$ 2,308,431</u>
Interest income on notes receivable from participants	<u>\$ 7,802</u>	<u>\$ 8,383</u>
Schedule of Assets (Held at End of Year)	Schedule I	

4. FAIR VALUE MEASUREMENTS

The Plan's assets at fair value, within the fair value hierarchy, were as follows at December 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,120,055	\$ -	\$ -	\$ 16,120,055
Money market fund	<u>155</u>	<u>-</u>	<u>-</u>	155
Stable value fund, at net asset value (a)				<u>65,317</u>
	<u>\$ 16,120,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,185,527</u>

4. FAIR VALUE MEASUREMENTS (Continued)

The Plan's assets at fair value, within the fair value hierarchy, were as follows at December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts, at net asset value (a)				<u>\$ 17,173,874</u>

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value ("NAV") per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following is a description of the valuation methodology used for assets measured at fair value for the year ended December 31, 2022:

Mutual funds and money market fund: Valued at fair value by quoted prices in active markets for identical assets.

Stable value fund: The stable value fund's objective is to preserve principal and achieve high current income through a diversified portfolio of high-quality investment contracts. The Plan uses the NAV per share of the fund provided by the trustee of the fund as a practical expedient to estimate fair value. The practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. If the Plan initiates a full redemption of the fund, the trustee reserves the right to require twelve months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. The fund units are issued and redeemed daily at the constant NAV of \$1 per unit.

The following is a description of the valuation methodology used for assets measured at fair value for the year ended December 31, 2021:

Pooled separate accounts: The Plan's investments in pooled separate accounts were invested in mutual funds, equities, or other securities that calculate net asset value on a daily basis (NAV). The NAV of these investments was derived from the market value of the underlying investments. The unit price was quoted on a private market that was not active; however, the unit price was on a daily basis based on underlying investments which were primarily based on observable inputs. These investments did not have any unfunded commitments. The Plan was able to redeem these investments daily. There were currently no redemption restrictions on these investments. Redemptions were generally restricted to processing on a valuation date at the daily net asset value per unit computed on that date. Units were able to be redeemed on a daily basis to meet benefit payments and other participant-initiated withdrawals permitted by retirement plans invested in the pooled separate accounts. The funds did not have any unfunded commitments.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values.

Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

5. DEPOSIT ADMINISTRATION FUND

The Plan's investment in the deposit administration fund (2021 investment) was a traditional fully-benefit responsive investment contract with Sentry that was reported at contract value. Contract value represented contributions made under the contract, plus interest, less funds used to pay benefits and expenses. The contract was an unsecured general obligation of Sentry. Sentry was rated A+ by the A.M. Best Company. The deposit administration fund (the Fund) provided a guaranteed rate of return. The assets held in the Fund may be subject to surrender charges or a market value adjusted upon withdrawal as described in the contract.

The guaranteed rate of return was based on the performance of investments held by Sentry which may consist primarily of fixed return instruments such as corporate bonds. The guaranteed interest rate set by Sentry is discretionary. The Fund was designed to offer the client a fixed rate of return with no risk or loss of principal except as subject to charges upon withdrawal as described in the contract. The rate could be influenced by the performance of the underlying investments held by Sentry. Corporate bond yields and the return on the other possible investments supporting the Fund were subject to forces in the economy.

The underlying risks of the Fund were assumed by Sentry who was obligated to support the interest guarantees. The only risks passed on were: (1) Sentry's discretion to set the guaranteed rate of return and (2) enforcement of surrender charges or market value charges that may be triggered if funds were withdrawn. The contract allowed for withdrawals for benefit payments under the Plan without penalty.

6. PARTY-IN-INTEREST TRANSACTIONS

Sentry served as the custodian of the Plan's investment assets for the period January 1, 2021 to June 30, 2022. Fidelity served as the custodian of the Plan's investment assets for the period July 1, 2022 to December 31, 2022. As such, transactions between the custodians qualify as party-in-interest transactions. Additionally, Plan assets consist of notes receivable from participants, which qualify as party-in-interest transactions.

7. TAX STATUS

Beginning on July 1, 2022, the Plan is designed from a non-standardized pre-approved profit-sharing plan with cash or defined arrangement (CODA) offered by Fidelity. The IRS has determined and informed the profit-sharing plan with CODA by a letter dated June 30, 2020, that the profit-sharing plan with CODA qualifies under the applicable sections of the IRC. Although the Plan has been amended since adopting the profit-sharing plan with CODA, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the IRC, and therefore, the Plan is qualified and remains tax-exempt at December 31, 2022. Therefore, no provision for income taxes has been included in the accompanying financial statements. Prior to July 1, 2022, the Plan was designed from a prototype plan sponsored by Sentry, which qualified under applicable sections of the IRC and was tax-exempt.

8. RECONCILIATION TO FORM 5500

Certain items have been classified differently between the financial statements and Form 5500. However, net assets available for benefits and changes in net assets available for benefits per the financial statements agreed to Form 5500 in total as of and for the years ended December 31, 2022 and 2021.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 4, 2023, which is the date the financial statements were available to be issued.

LANDPRO EQUIPMENT, LLC 401(K) PLAN**EMPLOYER IDENTIFICATION NUMBER 81-4758151****PLAN NUMBER 001****SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2022**

(a)	(b) Identity of Issue	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	** (d) Cost	(e) Current Value
MUTUAL FUNDS:				
	American Funds 2030 Target Date Retirement Class R-6	Mutual Fund	\$	3,240,541
	American Funds 2025 Target Date Retirement Class R-6	Mutual Fund		2,963,192
	American Funds 2045 Target Date Retirement Class R-6	Mutual Fund		2,129,110
	American Funds 2040 Target Date Retirement Class R-6	Mutual Fund		1,580,121
	American Funds 2020 Target Date Retirement Class R-6	Mutual Fund		1,434,333
	American Funds 2035 Target Date Retirement Class R-6	Mutual Fund		1,429,354
	American Funds 2050 Target Date Retirement Class R-6	Mutual Fund		1,075,753
	American Funds 2055 Target Date Retirement Class R-6	Mutual Fund		574,486
	American Funds 2060 Target Date Retirement Class R-6	Mutual Fund		353,543
*	Fidelity U.S. Bond Index Fund	Mutual Fund		255,017
*	Fidelity 500 Index Fund	Mutual Fund		247,273
*	Fidelity International Index Fund	Mutual Fund		190,656
	American Funds 2065 Target Date Retirement Class R-6	Mutual Fund		131,189
	American Funds American Mutual Fund Class R-6	Mutual Fund		129,946
*	Fidelity Large Cap Growth Index Fund	Mutual Fund		89,385
	Columbia Emerging Markets Fund Institutional 3 Class	Mutual Fund		56,380
*	Fidelity Large Cap Stock K6 Fund	Mutual Fund		40,701
	Western Asset Core Plus Bond Fund Class IS	Mutual Fund		35,554
	Hood River Small-Cap Growth Fund Retirement Shares	Mutual Fund		35,321
	Fuller & Thaler Behavioral Small-Cap Equity Fund R6 Shares	Mutual Fund		32,465
	Putnam Core Equity Fund Class R6 Shares	Mutual Fund		19,527
*	Fidelity Mid Cap Index Fund	Mutual Fund		19,125
	PIMCO Real Return Fund Institutional Class	Mutual Fund		14,284
*	Fidelity Growth Strategies K6 Fund	Mutual Fund		14,017
*	Fidelity Large Cap Value Index Fund	Mutual Fund		7,148
*	Fidelity Small Cap Value Index Fund	Mutual Fund		4,834
	Virtus KAR Mid-Cap Core Fund Class R6	Mutual Fund		4,103
*	Fidelity Small Cap Growth K6 Fund	Mutual Fund		3,229
	Putnam Growth Opportunities Fund Class R6	Mutual Fund		3,064
	The Hartford International Opportunities Fund Class R6	Mutual Fund		2,497
	PIMCO RAE PLUS Small Fund Institutional Class	Mutual Fund		1,615
	Carillon Scout Mid Cap Fund Class R-6	Mutual Fund		1,057
	Cohen & Steers Realty Shares Fund Class Z	Mutual Fund		719
*	Fidelity Small Cap Index	Mutual Fund		374
*	Fidelity Mid Cap Value Index Fund	Mutual Fund		63
	Virtus Duff & Phelps Global Real Estate Securities Fund Class R6	Mutual Fund		47
	Columbia High Yield Bond Fund Institutional 3 Class	Mutual Fund		32
				<u>16,120,055</u>
STABLE VALUE FUND:				
	Putnam Stable Value Fund 25	Stable Value Fund		<u>65,317</u>
MONEY MARKET FUND:				
*	Fidelity Government Money Market Fund Class K6	Money Market Fund		<u>155</u>
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Participant loans	Interest rates of 4.24% to 7.25% maturing at various dates through November 2047.		<u>155,649</u>
				<u>\$ 16,341,176</u>

* Denotes party-in-interest

** Cost omitted as all investments are participant-directed

The accompanying notes are an integral part of this schedule.