UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the Quarter Ended **March 31, 2005**	Commission File Number **0-13611**

SPARTAN MOTORS, INC.
(Exact Name of Registrant as Specified in Its Charter)

Michigan (State or Other Jurisdiction of Incorporation or Organization)	**38-2078923** (I.R.S. Employer Identification No.)
1165 Reynolds Road **Charlotte, Michigan** (Address of Principal Executive Offices)	**48813** (Zip Code)

Registrant's Telephone Number, Including Area Code: **(517) 543-6400**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes __X__ No _______

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).

Yes __X__ No _______

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	Outstanding at April 25, 2005
Common stock, $.01 par value	12,461,014 shares

SPARTAN MOTORS, INC.

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FORWARD-LOOKING STATEMENTS

This Form 10-Q contains statements that are not historical facts. These statements are called "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. These statements involve important known and unknown risks, uncertainties and other factors and can be identified by phrases using "estimate," "anticipate," "believe," "project," "expect," "intend," "predict," "potential," "future," "may," "should" and similar expressions or words. Our future results, performance or achievements may differ materially from the results, performance or achievements discussed in the forward-looking statements. There are numerous factors that could cause actual results to differ materially from the results discussed in forward-looking statements, including, among others:

- Changes in existing products liability, tort or warranty laws or the introduction of new laws, regulations or policies that could affect our business practices: these laws, regulations or policies could impact our industry as a whole, or could impact only those portions in which we are currently active, for example, laws regulating the design or manufacture of emergency vehicles or regulations issued by the National Fire Protection Association; in either case, our profitability could be injured due to an industry-wide market decline or due to our inability to compete with other companies that are unaffected by these laws, regulations or policies.

- Changes in environmental regulations: these regulations could have a negative impact on our earnings; for example, laws mandating greater fuel efficiency could increase our research and development costs, increase the cost of components and lead to the temporary unavailability of engines.

- Rapidly rising steel and component costs and the Company's ability to mitigate such cost increases based upon its supply contracts or to recover such cost increases with increases in selling prices of its products: such increases in costs could have a negative impact on our earnings.

- Changes in economic conditions, including changes in interest rates, financial market performance and our industry: these types of changes can impact the economy in general, resulting in a downward trend that impacts not only our business, but all companies with which we compete; or, the changes can impact only those parts of the economy upon which we rely in a unique fashion, including, by way of example:

    - Factors that impact our attempts to expand internationally, such as the introduction of trade barriers in the United States or abroad.

- Changes in relationships with major customers: an adverse change in our relationship with major customers would have a negative impact on our earnings and financial position.

- Armed conflicts and other military actions: the considerable political and economic uncertainties resulting from these events could adversely affect our order intake and sales, particularly in the motorhome market.

- Factors that we have discussed in previous public reports and other documents filed with the Securities and Exchange Commission.

This list provides examples of factors that could affect the results described by forward-looking statements contained in this Form 10-Q. However, this list is not intended to be exhaustive; many other factors could impact our business and it is impossible to predict with any accuracy which factors could result in which negative impacts. Although we believe that the forward-looking statements contained in this Form 10-Q are reasonable, we cannot provide you with any guarantee that the anticipated results will be achieved. All forward-looking statements in this Form 10-Q are expressly qualified in their entirety by the cautionary statements contained in this section and you are cautioned not to place undue reliance on the forward-looking statements contained in this Form 10-Q. In addition to the risks listed above, other risks may arise in the future, and we disclaim any obligation to update information contained in any forward-looking statement.

PART I. FINANCIAL INFORMATION

Item 1. Financial Statements

SPARTAN MOTORS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS

	March 31, 2005	December 31, 2004
ASSETS	(Unaudited)	(Audited)
Current assets:		
Cash and cash equivalents	$ 8,386,797	$ 10,463,454
Marketable securities	1,490,625	1,506,570
Accounts receivable, less allowance for doubtful accounts of $366,000 in 2005 and $400,000 in 2004	37,036,052	32,358,950
Inventories	36,636,764	32,441,712
Deferred income tax assets	2,939,456	2,939,456
Taxes receivable	706,503	1,956,535
Other current assets	1,255,724	1,548,806
Total current assets	88,451,921	83,215,483
Property, plant, and equipment, net	18,388,827	18,238,884
Goodwill	4,543,422	4,543,422
Deferred income tax assets	870,000	870,000
Other assets	44,381	44,921
Total assets	$ 112,298,551	$ 106,912,710

SPARTAN MOTORS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS (Continued)

	March 31, 2005	December 31, 2004
	(Unaudited)	(Audited)
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	$ 22,124,222	$ 19,247,899
Accrued warranty	3,959,085	3,670,761
Accrued compensation and related taxes	2,457,249	3,264,737
Accrued vacation	1,234,323	1,087,414
Deposits from customers	9,615,158	8,588,134
Other current liabilities and accrued expenses	4,029,696	3,397,389
Current portion of long-term debt	5,757	5,713
Total current liabilities	43,425,490	39,262,047
Long-term debt, less current portion	138,558	139,545
Shareholders' equity:		
Preferred stock, no par value: 2,000,000 shares authorized (none issued)	--	--
Common stock, $.01 par value: 23,900,000 shares authorized, issued 12,460,489 and 12,532,909 shares in 2005 and 2004, respectively	124,605	125,329
Additional paid in capital	36,162,710	36,210,602
Retained earnings	32,468,836	31,182,253
Accumulated other comprehensive loss	(21,648)	(7,066)
Total shareholders' equity	68,734,503	67,511,118
Total liabilities and shareholders' equity	$ 112,298,551	$ 106,912,710

See Accompanying Notes to Condensed Consolidated Financial Statements.

SPARTAN MOTORS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED)

	Three Months Ended March 31,	
	2005	2004
Sales	$ 88,901,133	$ 62,105,099
Cost of products sold	77,167,143	52,846,375
Gross profit	11,733,990	9,258,724
Operating expenses:		
Research and development	2,254,303	1,788,459
Selling, general and administrative	6,319,691	5,664,855
Operating income	3,159,996	1,805,410
Other income (expense):		
Interest expense	(46,057)	(103,218)
Interest and other income	161,584	105,923
Earnings before taxes on income	3,275,523	1,808,115
Taxes on income	1,229,705	482,040
Net earnings	2,045,818	1,326,075
Basic net earnings per share	$ 0.16	$ 0.11
Diluted net earnings per share	$ 0.16	$ 0.11
Basic weighted average common shares outstanding	12,497,000	12,228,000
Diluted weighted average common shares outstanding	12,784,000	12,563,000

See Accompanying Notes to Condensed Consolidated Financial Statements.

SPARTAN MOTORS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
(UNAUDITED)

	Number of Shares	Common Stock	Additional Paid In Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
Balance at January 1, 2005	12,532,909	$125,329	$36,210,602	$31,182,253	$(7,066)	$67,511,118
Net proceeds from exercise of stock options, including related income tax benefit	27,580	276	242,108	--	--	242,384
Purchase and constructive retirement of stock	(100,000)	(1,000)	(290,000)	(759,235)	--	(1,050,235)
Comprehensive income:						
Net earnings	--	--	--	2,045,818	--	2,045,818
Other comprehensive items:						
Unrealized loss on marketable securities	--	--	--	--	(14,582)	(14,582)
Total comprehensive income						2,031,236
Balance at March 31, 2005	12,460,489	$124,605	$36,162,710	$32,468,836	(21,648)	$68,734,503

See Accompanying Notes to Condensed Consolidated Financial Statements.

SPARTAN MOTORS, INC. AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	Three Months Ended March 31,	
	2005	2004
Cash flows from operating activities:		
Net earnings from operations	$ 2,045,818	$ 1,326,075
Adjustments to reconcile net earnings to net cash provided by operating activities:		
Depreciation	619,798	542,613
Loss on sales of property, plant and equipment	--	6,599
Tax benefit from stock options exercised	36,000	73,000
Deferred income taxes	--	500,500
Decrease (increase) in operating assets:		
Accounts receivable	(4,677,102)	(4,989,457)
Inventories	(4,195,052)	(2,606,904)
Taxes receivable	1,250,032	(100,469)
Other assets	294,985	147,706
Increase (decrease) in operating liabilities:		
Accounts payable	2,876,323	2,781,253
Accrued warranty	288,324	(196,779)
Accrued compensation and related taxes	(807,488)	(817,775)
Accrued vacation	146,909	127,755
Deposits from customers	1,027,024	3,558,561
Other current liabilities and accrued expenses	632,307	(192,212)
Total adjustments	(2,507,940)	(1,165,609)
Net cash provided by (used in) operating activities	(462,122)	160,466
Cash flows from investing activities:		
Purchases of property, plant and equipment	(769,741)	(1,381,424)
Net cash used in investing activities	(769,741)	(1,381,424)
Cash flows from financing activities:		
Proceeds from long-term debt	--	150,000
Payments on long-term debt	(943)	--
Purchase and retirement of stock	(1,050,235)	--
Proceeds from the exercise of stock options	206,384	417,361
Net cash provided by (used in) financing activities	(844,794)	567,361
Net decrease in cash and cash equivalents	(2,076,657)	(653,597)
Cash and cash equivalents at beginning of period	10,463,454	18,480,770
Cash and cash equivalents at end of period	$ 8,386,797	$ 17,827,173

See Accompanying Notes to Condensed Consolidated Financial Statements.

Note 1

For a description of the accounting policies followed refer to the notes to the Spartan Motors, Inc. (the "Company") consolidated financial statements for the year ended December 31, 2004, included in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 16, 2005.

Note 2

The accompanying unaudited interim condensed consolidated financial statements reflect all normal and recurring adjustments that are necessary for the fair presentation of the Company's financial position as of March 31, 2005 and the results of operations and cash flows for the three-month periods ended March 31, 2005 and 2004.

Note 3

The results of operations for the three-month period ended March 31, 2005 are not necessarily indicative of the results to be expected for the full year.

Note 4

Inventories consist of raw materials and purchased components, work in process and finished goods and are summarized as follows:

	March 31, 2005	December 31, 2004
Finished goods	$ 5,834,092	$ 6,079,748
Work in process	10,323,642	6,494,250
Raw materials and purchased components	23,110,458	22,107,721
Obsolescence reserve	(2,631,428)	(2,240,007)
	$ 36,636,764	$ 32,441,712

Note 5

The Company's products generally carry limited warranties, based on terms that are generally accepted in the marketplace. Some components included in the Company's end products (such as engines, transmissions, tires, etc.) may include manufacturers' warranties. These manufacturers' warranties are generally passed on to the end customer of the Company's products.

The Company's policy is to record a provision for the estimated cost of warranty-related claims at the time of the sale and periodically adjust the provision to reflect actual experience. The amount of warranty liability accrued reflects management's best estimate of the expected future cost of honoring the Company's obligations under the warranty agreements. Historically, the cost of fulfilling the Company's warranty obligations has principally involved replacement parts, labor and sometimes travel for field retrofit campaigns. The Company's estimates are based on historical experience, the number of units involved and the extent of features and components included in product models.

Note 5 (continued)

Certain warranty and other related claims involve matters of dispute that ultimately are resolved by negotiation, arbitration or litigation. Infrequently, a material warranty issue can arise which is beyond the scope of the Company's historical experience. The Company provides for any such warranty issues as they become known and are estimable. It is reasonably possible that additional warranty and other related claims could arise from disputes or other matters beyond the scope of the Company's historical experience.

Changes in the Company's warranty liability were as follows:

For the three months ended March 31:

	2005	2004
Balance of accrued warranty at January 1	$ 3,670,761	$ 2,538,204
Warranties issued during the period	664,513	460,916
Cash settlements made during the period	(673,391)	(677,023)
Changes in liability for pre-existing warranties during the period, including expirations	297,202	19,328
Balance of accrued warranty at March 31	$ 3,959,085	$ 2,341,425

Note 6

The Company has repurchase agreements with certain third-party lending institutions that have provided floor plan financing to customers. These agreements provide for the repurchase of products from the lending institution in the event of the customer's default. The total contingent liability on March 31, 2005 was $0.2 million. Historically, losses under these agreements have not been significant and it is management's opinion that any future losses will not have a material effect on the Company's financial position or future operating results.

Note 7

The effective income tax rate in the first quarter of 2005 was 37.5%. The components of this effective tax rate are a federal tax rate of 35.4% and a state tax rate of 2.1%. The 2005 effective federal tax rate is consistent with the federal statutory tax rate. The Company's effective income tax rate of 26.7% for the first quarter of 2004 differs from the federal statutory rate of 34.0% primarily due to a reduction in the valuation allowance previously provided against a capital loss carryforward resulting from the recognition of a capital gain on disposal of a Company building in Mexico.

Note 8

The Company follows Accounting Principles Board (APB) Opinion No. 25*, Accounting for Stock Issued to Employees*, in accounting for its stock option plans. Under APB Opinion No. 25, no compensation expense is recognized because the exercise price of the Company's stock options equals the market price of the underlying stock on the date of grant. Had compensation cost for the Company's stock-based compensation plans been determined based on the fair value at the grant dates for awards under those plans consistent with the method of Statement of Financial Accounting Standards (SFAS) No. 123, *Accounting for Stock-Based Compensation*, the Company's net earnings and net earnings per share for the three months ended March 31, 2005 and 2004 would have been the pro forma amounts indicated below.

	Three Months Ended March 31,			
	2005		2004	
Net earnings				
As reported	$	2,045,818	$	1,326,075
Deduct: Compensation expense - fair value method		(12,605)		(12,482)
Add: Income tax benefit for disqualifying dispositions associated with incentive stock options previously expensed.		37,149		75,125
Pro forma	$	2,070,362	$	1,388,718
Basic net earnings per share				
As reported	$	0.16	$	0.11
Pro forma		0.17		0.11
Diluted net earnings per share				
As reported	$	0.16	$	0.11
Pro forma		0.16		0.11

Note 9

Sales and other financial information by business segment are as follows (amounts in thousands):

Three Months Ended March 31, 2005

	Business Segments			
	Chassis	EVTeam	Other	Consolidated
Motorhome chassis sales	$ 59,386			$ 59,386
Fire truck chassis sales	16,690		$ (3,368)	13,322
EVTeam product sales		$ 13,728		13,728
Other sales	2,465			2,465
Total Net Sales	$ 78,541	$ 13,728	$ (3,368)	$ 88,901
Interest expense		226	(180)	46
Depreciation expense	222	290	108	620
Income tax expense (credit)	1,862	(542)	(90)	1,230
Segment earnings (loss)	3,412	(1,058)	(308)	2,046
Segment assets	51,655	42,553	18,091	112,299

Three Months Ended March 31, 2004

	Business Segments			
	Chassis	EVTeam	Other	Consolidated
Motorhome chassis sales	$ 35,851			$ 35,851
Fire truck chassis sales	17,442		$ (4,736)	12,706
EVTeam product sales	-	$ 12,075	-	12,075
Other sales	1,473	-	-	1,473
Total Net Sales	$ 54,766	$ 12,075	$ (4,736)	$ 62,105
Interest expense	2	210	(109)	103
Depreciation expense	214	224	105	543
Income tax expense (credit)	1,343	(603)	(258)	482
Segment earnings (loss)	2,387	(999)	(62)	1,326
Segment assets	35,923	38,299	24,387	98,609

Note 10

New and Pending Accounting Pronouncements. In December 2004, the FASB issued Statement of Financial Accounting Standards (SFAS) No. 123 (revised 2004), *Share-Based Payment* (SFAS No. 123R), which replaces SFAS No. 123 and supersedes APB Opinion No. 25, *Accounting for Stock Issued to Employees*. SFAS No. 123R requires all share-based payments to employees, including grants of employee stock options, to be recognized in the income statement based on their fair values. The pro forma disclosures previously permitted under SFAS No. 123 no longer will be an alternative. The Company is required to adopt SFAS No. 123R no later than January 1, 2006. Under SFAS No. 123R, the Company must determine the appropriate fair value model to be used for valuing share-based payments, the amortization method for compensation cost and the transition method to be used at date of adoption. The permitted transition methods include either retrospective or prospective adoption. Under the retrospective option, prior periods may be restated either as of the beginning of the year of adoption or for all periods presented. The prospective method requires that compensation expense be recorded for all unvested stock options at the beginning of the first quarter of adoption of SFAS No. 123R, while the retrospective methods would record compensation expense for all unvested stock options beginning with the first period presented. The Company is currently evaluating the requirements of SFAS No. 123R and expects that adoption of SFAS No. 123R will have a material impact on the Company's consolidated results of operations, but will not affect the Company's consolidated financial position. The Company has not yet determined the method of adoption or the effect of adopting SFAS No. 123R, and expects that the adoption will result in amounts that are similar to the current pro forma disclosures under SFAS No. 123 as disclosed in Note 8 to the condensed consolidated financial statements included in Item 1 of this Form 10-Q.

In November 2004, the FASB issued SFAS No. 151, *Inventory Costs an amendment of ARB No. 43, Chapter 4*. SFAS No. 151 amends the guidance in ARB No. 43, Chapter 4, *Inventory Pricing*, to clarify the accounting for abnormal amounts of idle facility expense, handling costs and wasted material (spoilage). Among other provisions, the new rule requires that such items be recognized as current-period charges, regardless of whether they meet the criterion of "so abnormal" as stated in ARB No. 43. SFAS No. 151 is effective for fiscal years beginning after June 15, 2005. The Company does not expect that adoption of SFAS No. 151 will have a material effect on its consolidated financial position, consolidated results of operations, or liquidity.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations.

The following is a discussion of the major elements impacting the Company's financial and operating results for the three-month period ended March 31, 2005 compared to the three-month period ended March 31, 2004. The comments that follow should be read in conjunction with the Company's condensed consolidated financial statements and related notes contained in this Form 10-Q.

RESULTS OF OPERATIONS

The following table sets forth, for the periods indicated, the components of the Company's consolidated statements of income, on an actual basis, as a percentage of sales:

	Three Months Ended March 31,	
	2005	2004
Sales	100.0%	100.0%
Cost of product sold	86.8%	85.1%
Gross profit	13.2%	14.9%
Operating expenses:		
Research and development	2.5%	2.9%
Selling, general, and administrative	7.1%	9.1%
	3.6%	2.9%
Other income (expense)	0.1%	0.0%
Earnings before taxes on income	3.7%	2.9%
Taxes on income	1.4%	0.8%
Net earnings	2.3%	2.1%

Quarter Ended March 31, 2005, Compared to the Quarter Ended March 31, 2004

For the three months ended March 31, 2005, consolidated sales increased $26.8 million (43.1%) to $88.9 million, from $62.1 million in the first quarter of 2004. Chassis Group sales for this period increased by $23.8 million (43.4%) to $78.5 million, from $54.7 million in the first quarter of 2004. The majority of this increase was due to higher sales of motorhome chassis. During the first quarter of 2005, motorhome chassis sales were $23.5 million (65.6%) higher than in the first quarter of 2004. This increase was primarily due to the fact that the Chassis Group had secured additional business from its top two customers.

Fire truck chassis sales in the first quarter of 2005 were down $0.8 million (4.3%) over the same period of 2004. Although fire truck chassis sales were down slightly, the fire truck market continues to be strong in 2005, with a focus by fire departments on making sure their equipment is sufficient to respond to the variety of emergencies that are on their growing list of responsibilities.

EVTeam sales increased by $1.7 million (13.7%) during the first quarter of 2005 compared with the prior year's first quarter. An increase in sales at Road Rescue and Crimson Fire Aerials was offset by lower sales at Crimson Fire. The increase at Road Rescue was due to the production ramp up at Road Rescue to a higher run rate. Crimson Fire Aerials, a newly formed corporation in 2003, did not have any sales in the first quarter of 2004. Crimson Fire's sales were slightly lower due to a production schedule that included an unusually high number of complex Star Series trucks during the first quarter of 2005.

Gross margin decreased from 14.9% for the quarter ended March 31, 2004 to 13.2% for the same period of 2005. This decrease is due primarily to the steel surcharges experienced by the Company during 2005. In addition, lower margins were recorded by the Chassis Group resulting from favorable pricing given in conjunction with the additional business from two of its customers.

Operating expenses as a percentage of sales decreased from 12.0% for the first quarter of 2004 to 9.6% for the first quarter of 2005. This decrease is primarily due to higher sales levels coupled with the Company's efforts to better leverage systems across all of its subsidiaries, a continued focus on keeping the base operating expense level low and efforts to control costs.

The effective income tax rate in the first quarter of 2005 was 37.5%. The components of this effective tax rate are a federal tax rate of 35.4% and a state tax rate of 2.1%. The 2005 effective federal tax rate is consistent with the federal statutory tax rate. The Company's effective income tax rate of 26.7% for the three months ended March 31, 2004 differs from the federal statutory rate of 34.0% primarily due to a reduction in the valuation allowance previously provided against a capital loss carryforward resulting from the recognition of a capital gain on disposal of a Company building in Mexico.

Net earnings increased to $2.0 million ($0.16 per diluted share) in the first quarter of 2005 from $1.3 million ($0.11 per diluted share) in the first quarter of 2004 as a result of the factors discussed above.

Total chassis orders received during the first quarter of 2005 increased 90.1% compared to the same period in 2004. This is due to a 103.7% increase in motorhome chassis orders combined with a 38.7% increase in fire truck chassis orders. Based on average order lead-time, the Company estimates that approximately one-half of the motorhome and none of the fire truck chassis orders received during the three-month period ended March 31, 2005 were produced and delivered by March 31, 2005.

At March 31, 2005, the Company had $134.5 million in backlog, compared with a backlog of $102.4 million at March 31, 2004. This was due to an increase in Chassis Group backlog of $21.7 million, or 41.0%, combined with an increase in EVTeam backlog of $10.4 million, or 20.9%.

While orders in the backlog are subject to modification, cancellation or rescheduling by customers, the Company has not experienced significant modification, cancellation or rescheduling of orders in the past. Although the backlog of unfilled orders is one of many indicators of market demand, several factors, such as changes in production rates, available capacity, new product introductions and competitive pricing actions, may affect actual sales. Accordingly, a comparison of backlog from period to period is not necessarily indicative of eventual actual shipments.

LIQUIDITY AND CAPITAL RESOURCES

For the three months ended March 31, 2005, cash used by operating activities was $0.5 million, which was an $0.7 million (350.0%) change from the $0.2 million of cash provided by operating activities for the three months ended March 31, 2004. The increase in sales during the first three months of 2005 over 2004 resulted in higher working capital demands and a use of cash during the 2005 period. See the Condensed Consolidated Statements of Cash Flows contained in Item 1 of this Form 10-Q for details of the use of cash. The cash on hand at December 31, 2004 and cash provided from the exercise of stock options of $0.2 million allowed the Company to fund $0.8 million in property, plant and equipment purchases, cash used by operations of $0.5 million and $1.1 million in the repurchase of Company stock. The Company's working capital increased $1.0 million from $44.0 million at December 31, 2004 to $45.0 million at March 31, 2005. Cash and cash equivalents decreased $2.1 million, from $10.5 million at December 31, 2004 to $8.4 million at March 31, 2005.

Shareholders' equity increased $1.2 million in the three months ended March 31, 2005 to $68.7 million from $67.5 million at December 31, 2004. This change resulted from the $2.0 million in net comprehensive income of the Company and the receipt of $0.2 million from the exercise of stock options including the corresponding tax benefit net with $1.1 million for the repurchase of Company stock.

On April 26, 2005, the Board of Directors authorized management to repurchase up to a total of 500,000 shares of its common stock in open market transactions. Repurchase of common stock is contingent upon market conditions. The authorization for this repurchase program expires on April 26, 2006. If the Company were to repurchase the 500,000 shares of stock at current prices, this would cost the Company approximately $4.8 million. The Company believes that it has sufficient cash reserves to fund this stock buyback.

The Company's primary line of credit is a $15.0 million revolving note payable to a bank that expires on October 31, 2005. The Company expects to extend or refinance this line of credit in 2005. There were no borrowings under this line at March 31, 2005. Under the terms of the line of credit agreement, the Company is required to maintain certain financial ratios and other financial conditions. The agreement also prohibits the Company from incurring additional indebtedness, limits certain acquisitions, investments, advances or loans, and restricts substantial asset sales. At March 31, 2005, the Company was in compliance with all debt covenants.

The Company also has a secured line of credit for $0.2 million. The $0.2 million line carries an interest rate of 1% above the bank's prime rate (prime rate at March 31, 2005 was 5.75%) and has an expiration date of May 31, 2005. This line of credit is secured by accounts receivable, inventory and equipment. There were no borrowings under this line at March 31, 2005.

The Company also has a secured mortgage note for $150,000. The mortgage note carries an interest rate of 3.00% and is payable in monthly installments of $834 with the balance due March 1, 2009. This mortgage note is secured by land.

The Company believes it has sufficient resources from cash flows from operating activities and, if necessary, from borrowings under its lines of credit to satisfy ongoing cash requirements for the next 12 months. Proceeds from existing credit facilities and anticipated renewals, along with cash flows from operations, are expected to be sufficient to meet capital needs in the foreseeable future.

CRITICAL ACCOUNTING POLICIES

The following discussion of accounting policies is intended to supplement Note 1, General and Summary of Accounting Policies, of the Notes to Consolidated Financial Statements included in the Company's Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 16, 2005. These policies were selected because they are broadly applicable within the Company's operating units, and they involve additional management judgment due to the sensitivity of the methods, assumptions and estimates necessary in determining the related income statement, asset and/or liability amounts.

Revenue Recognition - The Company recognizes revenue in accordance with SEC Staff Accounting Bulletin (SAB) No. 104, Revenue Recognition. Accordingly, revenue is recognized when title to the product and risk of ownership passes to the buyer. This occurs when the unit has been completed in accordance with purchase order specifications and has been tendered for delivery to the customer. Sales are shown net of returns, discounts and sales incentives, which historically have not been significant. The collectibility of any related receivable is reasonably assured before revenue is recognized.

Inventory - Estimated inventory allowances for slow-moving and obsolete inventory are based upon current assessments about future demands, market conditions and related management initiatives. If market conditions are less favorable than those projected by management, additional inventory allowances may be required.

Warranties - The Company's policy is to record a provision for the estimated cost of warranty-related claims at the time of the sale, and periodically adjust the provision to reflect actual experience. The amount of warranty liability accrued reflects management's best estimate of the expected future cost of honoring the Company's obligations under the warranty agreements. The Company's estimates are based on historical experience, the number of units involved and the extent of features and components included in product models. See also Note 5 to the condensed consolidated financial statements included in Item 1 of this Form 10-Q.

NEW AND PENDING ACCOUNTING POLICIES

See Note 9 to the condensed consolidated financial statements included in Item 1 of this Form 10-Q.

EFFECT OF INFLATION

Inflation affects the Company in two principal ways. First, the Company's debt, if any, is tied to the prime and LIBOR interest rates so that increases in those interest rates would be translated into additional interest expense. Second, general inflation impacts prices paid for labor, parts and supplies. Whenever possible, the Company attempts to cover increased costs of production and capital by adjusting the prices of its products. However, the Company generally does not attempt to negotiate inflation-based price adjustment provisions into its contracts. Since order lead times can be as much as six months, the Company has limited ability to pass on cost increases to its customers on a short-term basis. In addition, the markets the Company serves are competitive in nature, and competition limits the Company's ability to pass through cost increases in many cases. The Company strives to minimize the effects of inflation through cost reductions and improved productivity.

Item 3. Quantitative and Qualitative Disclosures About Market Risk.

The Company's primary market risk exposure is a change in interest rates in connection with its outstanding variable rate short-term and long-term debt. However, at March 31, 2005, the Company had no debt outstanding under its variable rate short-term and long-term debt agreements. The Company does not enter into market risk sensitive instruments for trading purposes.

Item 4. Controls and Procedures.

An evaluation was performed under the supervision and with the participation of the Company's Management, including the Chief Executive Officer and Chief Financial Officer, of the effectiveness of the Company's disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934) as of March 31, 2005. Based on the evaluation required by Rule 13a-15(b), the Company's management, including the CEO and CFO, concluded that the Company's disclosure controls and procedures were adequate and effective as of March 31, 2005. During the Company's first fiscal quarter ended March 31, 2005, there was no change in the Company's internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting.

PART II. OTHER INFORMATION

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

This table provides information with respect to purchases by the Company of shares of its common stock during the first quarter of 2005:

Period	Total Number of Shares Purchased	Average Price Paid Per Share	Number of Shares Purchased as Part of Publicly Announced Plans or Programs	Maximum Number of Shares That May Yet Be Purchased Under Publicly Announced Plans or Programs
03/07/05-03/24/05	100,000	$10.50	100,000	500,000

On April 24, 2003, the Board of Directors authorized management to repurchase up to a total of 500,000 shares of its common stock in open market transactions. On July 27, 2004, the Board of Directors renewed the 500,000 share authorization, net of any repurchases from the second quarter of 2004. Under these repurchase programs, the Company repurchased 57,065 shares during its 2003 fiscal year, 80,000 shares during 2004 and 100,000 shares during the first quarter of 2005. The authorization for these repurchase programs expired on April 21, 2005. On April 26, 2005, the Board of Directors approved a new repurchase program, authorizing management to repurchase up to a total of 500,000 shares of its common stock in open market transactions. The authorization for this repurchase program expires on April 26, 2006.

Item 6. Exhibits

(a) Exhibits. The following documents are filed as exhibits to this report on Form 10-Q:

Exhibit No.	Document
3.1	Spartan Motors, Inc. Restated Articles of Incorporation, as amended to date.
3.2	Spartan Motors, Inc. Bylaws, as amended to date. Previously filed as an exhibit to the Company's Form 10-Q Quarterly Report for the period ended March 31, 2003, and incorporated herein by reference.
31.1	Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act.
31.2	Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act.
32	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. § 1350.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 9, 2005

SPARTAN MOTORS, INC.

By /s/ James W. Knapp

James W. Knapp
Chief Financial Officer, Senior Vice President,
Secretary and Treasurer
(Principal Accounting and Financial Officer and
duly authorized signatory for the registrant)

EXHIBIT INDEX

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EXHIBIT 3.1

<table>
<tr><td colspan="5">MICHIGAN DEPARTMENT OF COMMERCE - CORPORATION AND SECURITIES BUREAU</td></tr>
<tr><td>Date Received</td><td colspan="2"></td><td colspan="2">(FOR BUREAU USE ONLY)</td></tr>
<tr><td></td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td colspan="4">Name
Stephen C. Waterbury</td><td rowspan="3">EFFECTIVE DATE:</td></tr>
<tr><td colspan="4">Address Warner Norcross & Judd LLP
900 Old Kent Building, 111 Lyon Street, N.W.</td></tr>
<tr><td>City
Grand Rapids</td><td>State
Michigan</td><td colspan="2">Zip Code
49503</td></tr>
</table>

Document will be returned to the name and address you enter above.

RESTATED ARTICLES OF INCORPORATION

OF

SPARTAN MOTORS, INC.

1. These Restated Articles of Incorporation have been duly adopted by the shareholders of Spartan Motors, Inc. and are executed pursuant to the provisions of Sections 641-643, Act 284, Public Acts of 1972, as amended.

2. The corporation identification number (CID) assigned by the Bureau is 162-372.

3. The present name of the corporation is:

SPARTAN MOTORS, INC.

4. The corporation has had no former names.

5. The date of filing the original Articles of Incorporation was September 18, 1975.

6. The following Restated Articles of Incorporation supersede the original Articles of Incorporation as amended and shall be the Articles of Incorporation of the corporation:

ARTICLE I

The name of the corporation is:

SPARTAN MOTORS, INC.

ARTICLE II

The purpose or purposes for which the corporation is organized is to engage in any activity within the purposes for which corporations may be organized under the Michigan Business Corporation Act.

To conduct and be engaged in the business of manufacturing, producing, and sale, at wholesale and retail, of specialized motor vehicles and motor vehicle equipment and parts and all other related items.

To make, perform, and carry out contracts of every kind and description pertaining to the purpose of this corporation and for any lawful purposes necessary and expedient thereto with any person, firm, association, or corporation.

To acquire, own, hold, buy, sell and in every other manner deal in the shares of stock of other corporations, and to exchange shares of its own capital stock for any of the things, rights, and properties which it might otherwise lawfully acquire and hold.

To make contracts with any of the officers, directors, shareholders, or employees of this corporation, individually or otherwise, and without limitation, restriction, or prejudice, which contracts shall be considered and construed on the same basis as contracts with third persons, all in furtherance of the management, operation, objects, and purposes of the corporation.

To borrow and to issue bonds, debentures, notes, and other evidences of indebtedness and obligations from time to time for any lawful corporate purpose and to mortgage, pledge, and otherwise charge any or all of its properties, rights, privileges, and assets to secure the payment thereof.

ARTICLE III

The total number of shares of which the corporation shall have the authority to issue is twenty-five million, nine hundred thousand (25,900,000) divided into two classes, as follows:

(1) Twenty-three million, nine hundred thousand (23,900,000) shares of common stock of the par value of One Cent ($.01), which shall be called "Common Stock."

(2) Two million (2,000,000) shares of preferred stock, having no par value, which shall be called "Preferred Stock."

The following provisions shall apply to the authorized stock of the corporation:

A. Provisions Applicable to Common Stock.

1. *No Preference.* None of the shares of the Common Stock shall be entitled to any preferences, and each share of Common Stock shall be equal to every other share of said Common Stock in every respect.

2. *Dividends.* After payment or declaration of full dividends on all shares having a priority over the Common Stock as to dividends, and after making all required sinking or retirement fund payments, if any, on all classes of preferred shares and on any other stock of the corporation ranking as to dividends or assets prior to the Common Stock, dividends on the shares of Common Stock may be declared and paid, but only when and as determined by the Board of Directors.

3. *Rights on Liquidation.* On any liquidation, dissolution, or winding up of the affairs of the corporation, after there shall have been paid to or set aside for the holders of all shares having priority over the Common Stock the full preferential amounts to which they are respectively entitled, the holders of the Common Stock shall be entitled to receive pro rata all the remaining assets of the corporation available for distribution to its shareholders.

4. *Voting.* At all meetings of shareholders of the corporation, the holders of the Common Stock shall be entitled to one vote for each share of Common Stock held by them respectively.

B. Provisions Applicable to Preferred Stock.

1. *Issuance in Series*. The authorized shares of Preferred Stock may be issued from time to time in one or more series, each of such series to have such designations, powers, preferences, and relative, participating, optional, or other rights, and such qualifications, limitations, or restrictions, as may be stated in a resolution or resolutions providing for the issue of such series adopted by the Board of Directors. Authority is hereby expressly granted to the Board of Directors, subject to the provision of this Article, to authorize the issuance of any authorized and unissued shares of Preferred Stock (whether or not previously designated as shares of a particular series, and including shares of any series issued and thereafter acquired by the corporation) as shares of one or more series of Preferred Stock, and with respect to each series to determine and designate by resolution or resolutions providing for the issuance of such series:

(a) The number of shares to constitute the series and the title thereof;

(b) Whether the holders shall be entitled to cumulative or noncumulative dividends, and, with respect to shares entitled to cumulative dividends, the date or dates from which such dividends shall be cumulative, the rate of the annual dividends thereon (which may be fixed or variable and may be made dependent upon facts ascertainable outside of the Restated Articles of Incorporation), the dates of payment thereof, and any other terms and conditions relating to such dividends;

(c) Whether the shares of such series shall be redeemable, and, if redeemable, whether redeemable for cash, property, or rights, including securities of any other corporation, and whether redeemable at the option of the holder or the corporation or upon the happening of a specified event, the limitations and restrictions with respect to such redemption, the time or times when, the price or prices or rate or rates at which, the adjustments with which, and the manner in which such shares shall be redeemable, including the manner of selecting shares of such series for redemption if less than all shares are to be redeemed, and the terms and amount of a sinking fund, if any, provided for the purchase or redemption of such shares;

(d) Whether the shares of such series shall be participating or nonparticipating, and, with respect to participating shares, the date or dates from which the dividends shall be participating, the rate of the dividends thereon (which may be fixed or variable and may be made dependent upon facts ascertainable outside of the Restated Articles of Incorporation), the dates of payment thereof, and any other terms and conditions relating to such additional dividends;

(e) The amount per share payable to holders upon any voluntary or involuntary liquidation, dissolution, or winding up of the affairs of the corporation;

(f) The conversion or exchange rights, if any, of such series, including, without limitation, the price or prices, rate or rates, and provisions for the adjustment thereof (including provisions for protection against the dilution or impairment of such rights), and all other terms and conditions upon which shares constituting such series may be converted into, or exchanged for, shares of any other class or classes or series;

(g) The voting rights per share, if any, of each such series, provided that in no event shall any shares of any series be entitled to more than one vote per share; and

(h) All other rights, privileges, terms, and conditions that are permitted by law and are not inconsistent with this Article.

All shares of Preferred Stock shall rank equally and be identical in all respects except as to the matters specified in this Article or any amendment thereto, or the matters permitted to be fixed by the Board of Directors, and all shares of any one series thereof shall be identical in every particular except as to the date, if any, from which dividends on such shares shall accumulate.

2. *Dividends*. The holders of shares of each series of Preferred Stock shall be entitled to receive, when, as, and if declared by the Board of Directors, dividends at, but not exceeding, the dividend rate fixed for such series by the Board of Directors pursuant to the provisions of this Article.

3. *Liquidation Preference*. Upon the liquidation, dissolution, or winding up of the affairs of the corporation, whether voluntary or involuntary, the holders of each series of Preferred Stock shall be entitled to receive in full out of the assets of the corporation available for distribution to shareholders (including its capital) before any amount shall be paid to, or distributed among, the holders of Common Stock, an amount or amounts fixed by the Board of Directors pursuant to the provisions of this Article. If the assets of the corporation legally available for payment or distribution to holders of the Preferred Stock upon the voluntary or involuntary liquidation, dissolution, or winding up of the affairs of the corporation are insufficient to permit the payment of the full preferential amount to which all outstanding shares of the Preferred Stock are entitled, then such assets shall be distributed ratably upon outstanding shares of the Preferred Stock in proportion to the full preferential amount to which each such share shall be entitled. After payment to holders of the Preferred Stock of the full preferential amount, holders of the Preferred Stock as such shall have no right or claim to any of the remaining assets of the corporation. The merger or consolidation of the corporation into or with any other corporation, or the merger of any other corporation into the corporation, or the sale, lease, or conveyance of all or substantially all of the property or business of the corporation, shall not be deemed to be a dissolution, liquidation, or winding up for purposes of this Section 3.

ARTICLE IV

The address of the current registered office of the corporation is 1000 Reynolds Road, Charlotte, Michigan 48813. The mailing address of the corporation is Post Office Box 440, Charlotte, Michigan 48813.

The name of the current resident agent is Mr. Richard J. Schalter.

ARTICLE V

When a compromise or arrangement or a plan of reorganization of this corporation is proposed between this corporation and its creditors or any class of them or between this corporation and its shareholders or any class of them, a court of equity jurisdiction within the state, on application of this corporation or of a creditor or shareholder thereof, or on application of a receiver appointed for the corporation, may order a meeting of the creditors or class of creditors or of the shareholders or class of shareholders to be affected by the proposed compromise or arrangement or reorganization, to be summoned in such manner as the court directs. If a majority in number representing 3/4 in value of the creditors or class of creditors, or of the shareholders or class of shareholders to be affected by the proposed compromise or arrangement or a reorganization, agree to a compromise or arrangement or a reorganization of this corporation as a consequence of the compromise or arrangement, the compromise or arrangement and the reorganization, if sanctioned by the court to which the application has been made, shall be binding on all of the creditors or class of creditors, or on all of the shareholders or class of shareholders and also on this corporation.

ARTICLE VI

Members of the Board of Directors of the corporation shall be selected, replaced, and removed as follows:

(1) Number of Directors. The number of the directors of the corporation shall be fixed from time to time by resolution adopted by a majority vote of the Board of Directors but shall not be less than three.

(2) Classification. The Board of Directors shall be divided into three classes as nearly equal in number as possible, with the term of office of one class expiring each year. At each annual meeting of the shareholders, the successors of the class of directors whose term expires at that meeting shall be elected to hold office for a term expiring at the annual meeting of shareholders held in the third year following the year of their election.

(3) Vacancies and Newly Created Directorships. Any vacancy occurring in the Board of Directors caused by resignation, removal, death, disqualification, or other incapacity, and any newly created directorships resulting from an increase in the number of directors, shall be filled by a majority vote of directors then in office, whether or not a quorum. Each director chosen to fill a vacancy or a newly created directorship shall hold office until the next election of the class for which such director shall have been chosen. When the number of directors is changed, any newly created or eliminated directorships shall be so apportioned by the Board of Directors among the classes as to make all classes as nearly equal in number as possible. No decrease in the number of directors constituting the Board of Directors shall shorten the term of any incumbent director.

(4) Removal. Any director may be removed from office at any time, but only for cause, and only if removal is approved as set forth below.

Except as may be provided otherwise by law, cause for removal shall be construed to exist only if: (i) the director whose removal is proposed has been convicted of a felony by a court of competent jurisdiction and such conviction is no longer subject to direct appeal; (ii) such director has been adjudicated by a court of competent jurisdiction to be liable for negligence or misconduct in the performance of his duty to the corporation in a matter of substantial importance to the corporation and such adjudication is no longer subject to direct appeal; (iii) such director has become mentally incompetent, whether or not so adjudicated, which mental incompetency directly affects his ability as a director of the corporation; or (iv) such director's actions or failure to act are deemed by the Board of Directors to be in derogation of the director's duties.

Whether cause for removal exists shall be determined by the affirmative vote of two-thirds (2/3) of the total number of directors. Any action to remove a director pursuant to

(i) or (ii) above shall be taken within one year of such conviction or adjudication. For purposes of this paragraph, the total number of directors will not include the director who is the subject of the removal determination, nor will such director be entitled to vote thereon.

ARTICLE VII

The corporation shall indemnify directors and executive officers of the corporation as of right to the fullest extent now or hereafter permitted by law in connection with any actual or threatened civil, criminal, administrative, or investigative action, suit, or proceeding (whether brought by or in the name of the corporation, a subsidiary, or otherwise) arising out of their service to the corporation, a subsidiary, or to another organization at the request of the corporation or a subsidiary. The corporation may indemnify persons who are not directors or executive officers of the corporation to the extent authorized by bylaw, resolution of the Board of Directors, or contractual agreement authorized by the Board of Directors. The corporation may purchase and maintain insurance to protect itself and any such director, officer, or other person against any liability asserted against him or her and incurred by him or her in respect of such service whether or not the corporation would have the power to indemnify him or her against such liability by law or under the provisions of this paragraph. The provisions of this paragraph shall apply to actions, suits, or proceedings, whether arising from acts or omissions occurring before or after the adoption of this Article VII, and to directors, officers, and other persons who have ceased to render such service, and shall inure to the benefit of the heirs, executors, and administrators of the directors, officers, and other persons referred to in this paragraph.

ARTICLE VIII

A director of the corporation shall not be personally liable to the corporation or its shareholders for monetary damages for breach of the director's fiduciary duty. However, this Article VIII shall not eliminate or limit the liability of a director for any of the following:

(1) A breach of the director's duty of loyalty to the corporation or its shareholders.

(2) Acts or omissions not in good faith or that involve intentional misconduct or a knowing violation of law.

(3) A violation of Section 551(1) of the Michigan Business Corporation Act.

(4) A transaction from which the director derived an improper personal benefit.

(5) An act or omission occurring before the effective date of this Article VIII.

Any repeal or modification of this Article VIII by the shareholders of the corporation shall not adversely affect any right or protection of any director of the corporation existing at the time of, or with respect to, any acts or omissions occurring before such repeal or modification.

EXHIBIT 31.1

CERTIFICATION

I, John E. Sztykiel, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Spartan Motors, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 9, 2005

/s/ John E. Sztykiel

John E. Sztykiel
President and Chief Executive Officer
Spartan Motors, Inc.

EXHIBIT 31.2

CERTIFICATION

I, James W. Knapp, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Spartan Motors, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 9, 2005

/s/ James W. Knapp

James W. Knapp
Chief Financial Officer, Secretary and Treasurer
Spartan Motors, Inc.

EXHIBIT 32

CERTIFICATION

Each of the undersigned hereby certifies in his capacity as an officer of Spartan Motors, Inc. (the "Company"), pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, 18 U.S.C. Section 1350 that:

1. The Quarterly Report on Form 10-Q of the Company for the three month period ended March 31, 2005 (the "Report") fully complies with the requirements of Section 13(a) of the Securities and Exchange Act of 1934 (15 U.S.C. 78m); and

2. The information contained in the Report fairly presents, in all material respects, the financial condition at the end of such period and results of operations of the Company for such period.

Dated: May 9, 2005

/s/ John E. Sztykiel

John E. Sztykiel
President and Chief Executive Officer

Dated: May 9, 2005

/s/ James W. Knapp

James W. Knapp
Chief Financial Officer, Secretary and Treasurer