Jerome Increase Case originally founded both the J.I. Case Threshing Machine Co. and J.I. Case Plow Works, which were located side by side in Racine, Wisconsin. In 1890, Case resigned as president of the J.I. Case Plow Works Co., and, in 1892, his son-in-law, Henry M. Wallis, ascended to the presidency. As long as J.I. Case Threshing Machine Co. (T.M.) sold threshers, horse-powers, and steam engines, and the J.I. Case Plow Works made tillage tools, the two firms existed side-by-side peacefully. That changed in about 1912 when the T.M. Company started experimenting with plows to be pulled by their steam- traction engines. The T.M. Co. also began selling relatively lightweight gas tractors about that time, along with the plows to go with them. These plows had the Case name prominently displayed on the beams. The Plow Works Company protested, and filed a lawsuit against the T.M. Co. for using the Case name on its plows. To get around the problem, the T.M. Co. planned to change their name to ‘J.I. Case Company.’ Getting wind of the scheme, the Plow Works beat them to the punch and formed a J.I. Case company of their own.

Lawsuits were also filed over incoming mail, which was often addressed to J.I. Case or just Case Co. The Postmaster General and the courts finally ruled all mail addressed to Case or the J.I. Case company without a street address, had to be opened at the post office in the presence of a representative from each firm. Any disputed mail was to be submitted to the court for determination of ownership. This sad state of affairs continued until 1928 when the Plow Works was sold to Massey-Harris for a reported $1.3 million in cash and the assumption of another $1.1 million in debt. Massey subsequently sold Case Threshing Machine all rights to the Case and J.I. Case Monikers for $700,000, making it a very good deal for Massey-Harris. For a relatively small investment, they gained a foothold in the important American market and a design that was popular and well-known among farmers.

In the early 1900s, farmers were moving towards more lightweight machines. In order to keep pace with this trend, J.I. Case Plow Works Co. introduced the four-wheeled Model K, which evolved into the OK. By 1927, the OK had evolved further into the Wallis Certified 15-27 horsepower model. “Certified” reflected the fact each tractor was accompanied by a certificate stating it had been thoroughly tested and was of the highest quality. By the time the Certified was tested at Nebraska in April-May 1927, it had already been uprated to a 20-30 horsepower model. The Wallis “Certified” 20-30 was the last tractor produced by the J.I. Case Plow Works Co., and was soon being produced and distributed by Massey-Harris as the MH 20-30. In addition to its fuel efficiency, the 20-30 offered a very efficient transfer of power from the engine to the drawbar, so that with an engine capable of around 35 horsepower, about 27 horsepower was available at the drawbar, according to University of Nebraska tests. This performance was greatly superior to many of the other tractors of its class at this time, including the Fordson Model N. Massey-Harris was now established as a market leader.